



C A L I F O R N I A D E P A R T M E N T O F

Mental Health

Audits Section – Bay and Central Region
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(510) 622-2584, FAX (510) 622-2585

January 23, 2009

Alfredo Aguirre, LCSW, Director
San Diego County Mental Health Services
Department of Health and Human Services Agency
3255 Camino Del Rio South
San Diego, CA 92108

Dear Mr. Aguirre:

AUDIT REPORT – SAN DIEGO COUNTY MENTAL HEALTH SERVICES

We have examined the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of San Diego County Mental Health Services for the fiscal period July 1, 2003 to June 30, 2004. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and State General Fund under EPSDT program (Schedule 1) represents the actual net program costs allowable under the above mentioned statutes.

The effect of this revised allowable program costs is as follows:

	<u>Settled</u>	<u>Net Program Costs</u> <u>Allowed</u>	<u>Adjustment</u>
Federal Share of Short-Doyle/Medi-Cal	\$ 48,176,158	\$ 46,710,579	\$ (1,465,579)
Federal Share of Healthy Families/Medi-Cal	\$ 268,101	\$ 260,185	\$ (7,916)
State General Funds EPSDT Due State	\$ 17,712,217	\$ 17,538,889	\$ (173,328)

Alfredo Aguirre, Director
January 23, 2009
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If you disagree with any of the results of this audit, you may request an informal appeal conference. This request must be in writing and received by the Department of Health Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to John Melton, Chief, Administrative Appeals, Office of Legal Services, Department of Health Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,

for Shirley Castaneda
WALTER J. HILL, JR., MBA, EA
Chief of Audits

Shirley Castaneda
SHIRLEY CASTANEDA, Supervisor
Audits Section – Bay & Central Region

Enclosures

CERTIFIED MAIL

SCHEDULE 1

SAN DIEGO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS
FISCAL YEAR ENDED JUNE 30, 2004

		As Settled	Audit Adjustments	As Audited
<u>NET REIMBURSABLE MEDI-CAL</u>				
<u>PROGRAM COSTS</u>				
<u>COUNTY PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 2a)	\$ 21,225,411	\$ (1,224,780)	\$ 20,000,631
HEALTHY FAMILIES - FFP	(Sch. 2a)	89,342	2,749	92,091
TOTAL FFP - COUNTY PROVIDERS		\$ 21,314,753	\$ (1,222,031)	\$ 20,092,722
<u>CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 26,950,747	\$ (240,799)	\$ 26,709,948
HEALTHY FAMILIES - FFP		178,759	(10,666)	168,093
TOTAL FFP - COUNTY PROVIDERS		\$ 27,129,506	\$ (251,465)	\$ 26,878,041
<u>TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 48,176,158	\$ (1,465,579)	\$ 46,710,579
HEALTHY FAMILIES - FFP		268,101	(7,916)	260,185
TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS		\$ 48,444,259	\$ (1,473,496)	\$ 46,970,763
<u>SUMMARY OF STATE GENERAL FUNDS</u>				
EPSDT - SGF	(Sch. 4) (See Note)	\$ 17,712,217	\$ (173,328)	\$ 17,538,889

Note: The "As Settled" amount above includes a refund of \$602 to the State subsequent to the initial EPSDT settlement. (Refer to adjustment 204)

SCHEDULE 2

**SAN DIEGO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2004**

COUNTY OPERATED FEDERAL

		As Settled	Audit Adjustments	As Audited
Total Medi-Cal Gross Reimbursement				
1. Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$ 0	\$ 0	\$ 0
2. Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	25,181,467	(828,085)	24,353,382
3. Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)	0	0	0
4. Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)	73,241	42,799	116,040
5. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)	0	0	0
6. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)	0	1,036	1,036
7. Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)	0	0	0
8. Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	137,450	(20,787)	116,663
9. Total		<u>\$ 25,392,158</u>	<u>\$ (805,037)</u>	<u>\$ 24,587,121</u>

Less: Patient & Other Payer Revenues

10. Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$ 0	\$ 0	\$ 0
11. Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	0	16,602	16,602
12. Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)	0	0	0
13. Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)	0	0	0
14. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)	0	0	0
15. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)	0	0	0
16. Healthy Families Patient Revenue-I/P	(MH 1968, Ln 31)	0	0	0
17. Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)	0	0	0
18. Total		<u>\$ 0</u>	<u>\$ 16,602</u>	<u>\$ 16,602</u>

Medi-Cal Net Reimbursement for Direct Services

19. Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$ 0	\$ 0	\$ 0
20. Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)	25,254,708	(801,888)	24,452,820
21. Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)	0	0	0
22. Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)	0	1,036	1,036
23. Healthy Families-I/P	(Ln 7 - Ln 16)	0	0	0
24. Healthy Families-O/P	(Ln 8 - Ln 17)	137,450	(20,787)	116,663
25. Total		<u>\$ 25,392,158</u>	<u>\$ (821,640)</u>	<u>\$ 24,570,518</u>

Medi-Cal MAA Reimbursement

26. Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$ 474,471	\$ (79,675)	\$ 394,796
27. Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)	578,739	(26,695)	552,044
28. Service Functions 21-19	(MH1979, Ln 13, Col. A)	361,256	(60,154)	301,102
29. Total		<u>\$ 1,414,466</u>	<u>\$ (166,522)</u>	<u>\$ 1,247,943</u>

SCHEDULE 2a

**SAN DIEGO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2004**

COUNTY OPERATED FEDERAL

		As Settled	Audit Adjustments	As Audited
<u>Amount Negotiated Rates Exceed Cost</u>				
30. Inpatient SD/MC (Incl Children Enhanc)	(MH 1968, Ln 38, 38A)	\$ 0	\$ 0	\$ 0
31. Outpatient SD/MC (Incl Children Enhanc)	(MH 1968, Ln 38, 38A)	0	0	0
32. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)	0	0	0
33. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)	0	0	0
34. Healthy Families-I/P	(MH 1968, Ln 40, 40A)	0	0	0
35. Healthy Families-O/P	(MH 1968, Ln 40, 40A)	0	0	0
36. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Medi-Cal Administrative Reimbursement

37. Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$ 13,358,076	\$ (186,003)	\$ 13,172,073
38. Medi-Cal Administration	(MH 1979, Ln 5)	\$ 10,469,457	\$ (1,003,070)	\$ 9,466,387
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	<u>\$ 10,469,457</u>	<u>\$ (1,003,070)</u>	<u>\$ 9,466,387</u>

Healthy Families Administrative Reimbursement

40. Healthy Families Administrative Reimbursement Limit	(MH1979, Ln 8)	\$ 41,250	\$ (3,718)	\$ 37,532
41. Healthy Families Administration	(MH1979, Ln 9)	\$ 0	\$ 25,016	\$ 25,016
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	<u>\$ 0</u>	<u>\$ 25,016</u>	<u>\$ 25,016</u>

Utilization Review Reimbursement

43. Skilled Professional	(MH1979, Ln 14, Col. D)	\$ 339,749	\$ 210,937	\$ 550,686
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	<u>\$ 2,945,187</u>	<u>\$ (726,347)</u>	<u>\$ 2,218,840</u>

Net SD/MC Reimbursement - FFP

45. Direct Services	(MH1979, Ln 16,16A)	\$ 13,418,123	\$ (448,828)	\$ 12,969,295
46. Enhanced (Children)	(MH1979, Ln 17,17A)	47,606	27,820	75,426
47. Enhanced (Refugees)	(MH1979, Ln 18)	0	1,036	1,036
48. MAA	(MH 1979, Ln 11, 12 & 13)	797,547	(98,300)	699,247
49. Administrative Reimbursement	(MH1979, Ln 6)	5,234,729	(501,536)	4,733,194
50. U.R. Skilled Professional	(MH1979, Ln 14)	254,812	158,203	413,015
51. U.R. Other	(MH1979, Ln 15)	1,472,594	(363,174)	1,109,420
52. Negotiated Rate-Payback	(MH1979, Ln 20)	0	0	0
53. Subtotal- FFP		<u>\$ 21,225,411</u>	<u>\$ (1,224,780)</u>	<u>\$ 20,000,631</u>

54. Contract Limitation Adjustment	(MH 1979, Ln 22)	\$ 0	\$ 0	\$ 0
55. Quality Assurance Review Results	(Adj #)	0	0	0

56. Total SD/MC Reimbursement - FFP		<u>\$ 21,225,411</u>	<u>\$ (1,224,780)</u>	<u>\$ 20,000,631</u>
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Net Healthy Families Reimbursement - FFP

57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	\$ 89,342	\$ (13,511)	\$ 75,831
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)	0	0	0
59. Administrative Reimbursement	(MH1979, Ln 10)	0	16,260	16,260
60. Total Healthy Families Reimbursement - FFP		<u>\$ 89,342</u>	<u>\$ 2,749</u>	<u>\$ 92,091</u>

61. Total - FFP (Ln 56 + Ln 60)		<u>\$ 21,314,753</u>	<u>\$ (1,222,031)</u>	<u>\$ 20,092,722</u>
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(To Sch. 1)

Legal Entity Number	Legal Entity	(1)		(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)	
		Medi-Cal and Crossover Gross Cost		Enhanced - Children Gross Cost		Enhanced - Refugees Gross Cost		Total Gross Cost (Excl. HFP)		Healthy Families Gross Cost		Medi-Cal and Crossover Gross Cost		Enhanced - Children Gross Cost		Enhanced - Refugees Gross Cost		Total Gross Cost (Excl. HFP)		Healthy Families Gross Cost	
		J	N	P	A	T	E	N	T	J	N	P	A	T	E	N	T	J	N	P	A
		(MH 1968, Ln 5, 5A, 10, 10A)	(MH 1968, Ln 16, 16A)		(MH 1968, Ln 22)		(Col. 1 to 3)		(MH 1968, Ln 27, 27A)		(MH 1968, Ln 5, 5A, 10, 10A)	(MH 1968, Ln 16, 16A)		(MH 1968, Ln 22)		(Col. 6 to 8)		(MH 1968, Ln 27, 27A)			
00108	Telecare	\$	0	\$	0	\$	0	\$	0	\$	3,353,613	\$	0	\$	0	\$	3,353,613	\$	0		0
00130	Children's Hospital	\$	0	\$	0	\$	0	\$	0	\$	3,364,495	\$	51,969	\$	0	\$	3,416,464	\$		88,721	
00131	Union Of Pan Asian Communities	\$	0	\$	0	\$	0	\$	0	\$	1,309,235	\$	4,604	\$	740	\$	1,314,579	\$	0		0
00132	San Diego Center For Children	\$	0	\$	0	\$	0	\$	0	\$	1,087,592	\$	5,213	\$	0	\$	1,092,806	\$		0	
00133	University Of California San Diego	\$	580,677	\$	0	\$	580,677	\$	0	\$	1,038,069	\$	861	\$	0	\$	1,038,930	\$		0	
00136	New Alternatives	\$	0	\$	0	\$	0	\$	0	\$	10,332,457	\$	13,356	\$	0	\$	10,345,813	\$		12,606	
00137	Neighborhood House Assoc.	\$	0	\$	0	\$	0	\$	0	\$	642,130	\$	0	\$	0	\$	642,130	\$		0	
00138	Mental Health Systems, Inc.	\$	0	\$	0	\$	0	\$	0	\$	6,354,967	\$	51,498	\$	0	\$	6,406,465	\$		41,494	
00141	San Ysidro Health Center	\$	0	\$	0	\$	0	\$	0	\$	1,250,436	\$	1,632	\$	0	\$	1,252,068	\$		46,022	
00142	Community Research Foundation	\$	0	\$	0	\$	0	\$	0	\$	7,823,099	\$	10,375	\$	0	\$	7,833,474	\$		56,429	
00259	Catholic Charities	\$	0	\$	0	\$	0	\$	0	\$	31,982	\$	0	\$	0	\$	31,982	\$		0	
00427	Episcopal Community Services	\$	0	\$	0	\$	0	\$	0	\$	231,414	\$	6,408	\$	0	\$	237,821	\$		0	
00432	Paradise Valley Hospital	\$	0	\$	0	\$	0	\$	0	\$	761,191	\$	7,732	\$	0	\$	768,922	\$		369	
00435	Adult Protective Services	\$	0	\$	0	\$	0	\$	0	\$	489,904	\$	0	\$	0	\$	489,904	\$		0	
00472	Deveraux Foundation	\$	0	\$	0	\$	0	\$	0	\$	1,020,998	\$	41,848	\$	0	\$	1,062,846	\$		0	
00663	United Behavioral Health	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$		0	
00709	Aspen Community Services	\$	0	\$	0	\$	0	\$	0	\$	422,624	\$	3,146	\$	0	\$	425,771	\$		0	
00736	Vista Hill Foundation	\$	0	\$	0	\$	0	\$	0	\$	1,058,810	\$	33,958	\$	0	\$	1,092,768	\$		162	
00795	Psychiatric Emergency Response	\$	0	\$	0	\$	0	\$	0	\$	194,534	\$	272	\$	0	\$	194,806	\$		911	
00796	Logan Heights Family Center	\$	0	\$	0	\$	0	\$	0	\$	688,839	\$	9,163	\$	0	\$	698,002	\$		923	
00830	North County Lifeline	\$	0	\$	0	\$	0	\$	0	\$	460,405	\$	5,413	\$	0	\$	465,818	\$		0	
00844	Palomar Family Counseling Servi	\$	0	\$	0	\$	0	\$	0	\$	638,074	\$	23,444	\$	0	\$	661,518	\$		575	
00903	Casa de Amparo, Inc.	\$	0	\$	0	\$	0	\$	0	\$	328,599	\$	0	\$	0	\$	328,599	\$		0	
00904	SD Ctr for Child Therapeutic Serv	\$	0	\$	0	\$	0	\$	0	\$	1,440,200	\$	15,261	\$	0	\$	1,455,460	\$		1,478	
00936	Children Youth & Family Network	\$	0	\$	0	\$	0	\$	0	\$	1,059,777	\$	33,042	\$	0	\$	1,092,818	\$		5,941	
00966	SD Youth & Community Services	\$	0	\$	0	\$	0	\$	0	\$	857,792	\$	3,764	\$	0	\$	861,556	\$		977	
00967	South Bay Community Svcs	\$	0	\$	0	\$	0	\$	0	\$	566,045	\$	3,172	\$	0	\$	569,217	\$		708	
00968	Social Advocates for Youth-SD	\$	0	\$	0	\$	0	\$	0	\$	284,124	\$	2,748	\$	0	\$	286,872	\$		0	
00996	North County Interfaith	\$	0	\$	0	\$	0	\$	0	\$	167,435	\$	0	\$	0	\$	167,435	\$		0	
01013	YMCA of San Diego	\$	0	\$	0	\$	0	\$	0	\$	253,185	\$	746	\$	0	\$	263,931	\$		1,224	
01025	Walden Family Services	\$	0	\$	0	\$	0	\$	0	\$	442,565	\$	0	\$	0	\$	442,565	\$		0	
01026	Trinity Children & Family Services	\$	0	\$	0	\$	0	\$	0	\$	207,536	\$	0	\$	0	\$	207,536	\$		0	
01059	San Diego Unified School District	\$	0	\$	0	\$	0	\$	0	\$	872,058	\$	393	\$	0	\$	872,451	\$		118	
		\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$		0	
		\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$		0	
GRAND TOTAL		\$	580,677	\$	0	\$	0	\$	580,677	\$	0	\$	49,044,183	\$	330,016	\$	740	\$	49,374,940	\$	258,658

SAN DIEGO COUNTY
SUMMARY OF CONTRACT PROVIDERS' MEDICAL COST
FISCAL PERIOD ENDED JUNE 30, 2004

Legal Entity Number	Legal Entity	(11) Total Revenue (Excl. HFP)	(12) Healthy Families Revenue	(13) Total Revenue (Excl. HFP)	(14) Healthy Families Revenue	(15) Total Net Cost (Excl. HFP)	(16) Net Cost Healthy Families	(17) Total Net Cost (Excl. HFP)	(18) Net Cost Healthy Families	(19) Total MAA FFP Reimbursement
		INPATIENT (MH 1968, Ln 28 to 30)		OUTPATIENT (MH 1968, Ln 28 to 30)		INPATIENT (Col 4-11)		OUTPATIENT (Col 9-13)		(MH 1979, Ln 11-13)
00108	Telecare	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,353,613	\$ 0	\$ 0
00130	Children's Hospital	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,416,464	\$ 88,721	\$ 0
00131	Union Of Pan Asian Communities	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,314,579	\$ 0	\$ 29,303
00132	San Diego Center For Children	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,092,806	\$ 0	\$ 0
00133	University Of California San Diego	\$ 0	\$ 0	\$ 0	\$ 0	\$ 580,677	\$ 0	\$ 1,038,930	\$ 0	\$ 0
00136	New Alternatives	\$ 0	\$ 0	\$ 1,013	\$ 0	\$ 0	\$ 0	\$ 10,344,800	\$ 12,606	\$ 0
00137	Neighborhood House Assoc.	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 642,130	\$ 0	\$ 0
00138	Mental Health Systems, Inc.	\$ 0	\$ 0	\$ 1,643	\$ 0	\$ 0	\$ 0	\$ 6,404,822	\$ 41,494	\$ 0
00141	San Ysidro Health Center	\$ 0	\$ 0	\$ 523	\$ 0	\$ 0	\$ 0	\$ 1,251,545	\$ 46,022	\$ 21,739
00142	Community Research Foundation	\$ 0	\$ 0	\$ 1,743	\$ 0	\$ 0	\$ 0	\$ 7,831,731	\$ 56,429	\$ 9,192
00259	Catholic Charities	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 31,982	\$ 0	\$ 0
00427	Episcopal Community Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 237,821	\$ 0	\$ 0
00432	Paradise Valley Hospital	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 768,922	\$ 369	\$ 0
00435	Adult Protective Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 489,904	\$ 0	\$ 3,528
00472	Deveraux Foundation	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,062,846	\$ 0	\$ 0
00663	United Behavioral Health	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
00709	Aspen Community Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 425,771	\$ 0	\$ 0
00736	Vista Hill Foundation	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,092,768	\$ 162	\$ 0
00795	Psychiatric Emergency Response Te	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 194,806	\$ 911	\$ 0
00796	Logan Heights Family Center	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 698,002	\$ 923	\$ 0
00830	North County Lifeline	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 465,818	\$ 0	\$ 0
00844	Palomar Family Counseling Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 661,518	\$ 575	\$ 0
00903	Casa de Amparo, Inc.	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 328,599	\$ 0	\$ 0
00904	SD Ctr for Child Therapeutic Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,455,460	\$ 1,478	\$ 0
00936	Children Youth & Family Network	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,092,818	\$ 5,941	\$ 0
00966	SD Youth & Community Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 861,556	\$ 977	\$ 0
00967	South Bay Community Svcs	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 569,217	\$ 708	\$ 0
00968	Social Advocates for Youth-SD	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 286,872	\$ 0	\$ 0
00996	North County Interfaith	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 167,435	\$ 0	\$ 0
01013	YMCA of San Diego	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 263,931	\$ 1,224	\$ 0
01025	Walden Family Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 442,565	\$ 0	\$ 0
01026	Trinity Children & Family Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 207,536	\$ 0	\$ 0
01059	San Diego Unified School District	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 872,451	\$ 118	\$ 0
0		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
GRAND TOTAL		\$ 0	\$ 0	\$ 4,922	\$ 0	\$ 580,677	\$ 0	\$ 49,370,018	\$ 258,658	\$ 63,762

SAN DIEGO COUNTY
SUMMARY OF CONTRACT PROVIDERS' MEDICAL COST
FISCAL PERIOD ENDED JUNE 30, 2004

Legal Entity Number	Legal Entity	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
		Neg. Rates Exceed Costs (Excl. HFP)	Neg. Rates Exceed Costs Healthy Families	Neg. Rates Exceed Costs (Excl. HFP)	Neg. Rates Exceed Costs Healthy Families	Total SD/MC Reimbursement (FFP)	Healthy Families Reimbursement (FFP)	Total Reimbursement (FFP)	FFP Contract Maximum	Lower of FFP or Contract Maximum
		INPATIENT		OUTPATIENT						
		(MH 1968, Ln 38 to 39)	(MH 1968, Ln 40, 40A)	(MH 1968, Ln 38 to 39)	(MH 1968, Ln 40, 40A)	(MH 1979, Line 21)	(MH 1979, Ln. 27)	(Col. 24 + 25)		
00108	Telecare	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,788,452	\$ 0	\$ 1,788,452	\$ 5,739,471	\$ 1,788,452
00130	Children's Hospital	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,825,043	\$ 57,668	\$ 1,882,711	\$ 3,025,035	\$ 1,882,711
00131	Union Of Pan Asian Communities	\$ 0	\$ 0	\$ 0	\$ 0	\$ 731,413	\$ 0	\$ 731,413	\$ 994,665	\$ 731,413
00132	San Diego Center For Children	\$ 0	\$ 0	\$ 0	\$ 0	\$ 582,495	\$ 0	\$ 582,495	\$ 846,630	\$ 582,495
00133	University Of California San Diego	\$ 0	\$ 0	\$ 0	\$ 0	\$ 863,532	\$ 0	\$ 863,532	\$ 3,777,712	\$ 863,532
00136	New Alternatives	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,517,518	\$ 8,194	\$ 5,525,712	\$ 7,133,777	\$ 5,525,712
00137	Neighborhood House Assoc.	\$ 0	\$ 0	\$ 0	\$ 0	\$ 342,293	\$ 0	\$ 342,293	\$ 607,763	\$ 342,293
00138	Mental Health Systems, Inc.	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,421,552	\$ 26,971	\$ 3,448,523	\$ 6,463,067	\$ 3,448,523
00141	San Ysidro Health Center	\$ 0	\$ 0	\$ 0	\$ 0	\$ 688,879	\$ 29,914	\$ 718,793	\$ 1,651,228	\$ 718,793
00142	Community Research Foundation	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,168,246	\$ 36,644	\$ 4,204,890	\$ 8,133,641	\$ 4,204,890
00259	Catholic Charities	\$ 0	\$ 0	\$ 0	\$ 0	\$ 17,103	\$ 0	\$ 17,103	\$ 53,999	\$ 17,103
00427	Episcopal Community Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 127,601	\$ 0	\$ 127,601	\$ 567,274	\$ 127,601
00432	Paradise Valley Hospital	\$ 0	\$ 0	\$ 0	\$ 0	\$ 410,598	\$ 240	\$ 410,838	\$ 443,954	\$ 410,838
00435	Adult Protective Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 265,028	\$ 0	\$ 265,028	\$ 446,247	\$ 265,028
00472	Deveraux Foundation	\$ 0	\$ 0	\$ 0	\$ 0	\$ 572,799	\$ 0	\$ 572,799	\$ 650,450	\$ 572,799
00663	United Behavioral Health	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
00709	Aspen Community Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 227,089	\$ 0	\$ 227,089	\$ 259,934	\$ 227,089
00736	Vista Hill Foundation	\$ 0	\$ 0	\$ 0	\$ 0	\$ 586,527	\$ 106	\$ 586,632	\$ 653,189	\$ 586,632
00795	Psychiatric Emergency Response Te	\$ 0	\$ 0	\$ 0	\$ 0	\$ 103,911	\$ 592	\$ 104,503	\$ 294,973	\$ 104,503
00796	Logan Heights Family Center	\$ 0	\$ 0	\$ 0	\$ 0	\$ 372,668	\$ 600	\$ 373,267	\$ 655,217	\$ 373,267
00830	North County Lifeline	\$ 0	\$ 0	\$ 0	\$ 0	\$ 248,301	\$ 0	\$ 248,301	\$ 264,055	\$ 248,301
00844	Palomar Family Counseling Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 354,786	\$ 374	\$ 355,160	\$ 422,402	\$ 355,160
00903	Casa de Amparo, Inc.	\$ 0	\$ 0	\$ 0	\$ 0	\$ 175,248	\$ 0	\$ 175,248	\$ 191,531	\$ 175,248
00904	SD Ctr for Child Therapeutic Service	\$ 0	\$ 0	\$ 0	\$ 0	\$ 777,930	\$ 961	\$ 778,891	\$ 888,142	\$ 778,891
00936	Children Youth & Family Network	\$ 0	\$ 0	\$ 0	\$ 0	\$ 587,515	\$ 3,862	\$ 591,377	\$ 1,612,759	\$ 591,377
00966	SD Youth & Community Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 459,770	\$ 635	\$ 460,405	\$ 558,752	\$ 460,405
00967	South Bay Community Svcs	\$ 0	\$ 0	\$ 0	\$ 0	\$ 303,664	\$ 460	\$ 304,125	\$ 393,851	\$ 304,125
00968	Social Advocates for Youth-SD	\$ 0	\$ 0	\$ 0	\$ 0	\$ 153,398	\$ 0	\$ 153,398	\$ 185,136	\$ 153,398
00996	North County Interfaith	\$ 0	\$ 0	\$ 0	\$ 0	\$ 89,164	\$ 0	\$ 89,164	\$ 159,162	\$ 89,164
01013	YMCA of San Diego	\$ 0	\$ 0	\$ 0	\$ 0	\$ 140,507	\$ 796	\$ 141,303	\$ 187,775	\$ 141,303
01025	Walden Family Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 235,957	\$ 0	\$ 235,957	\$ 249,409	\$ 235,957
01026	Trinity Children & Family Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 110,719	\$ 0	\$ 110,719	\$ 107,941	\$ 107,941
01059	San Diego Unified School District	\$ 0	\$ 0	\$ 0	\$ 0	\$ 463,021	\$ 77	\$ 463,098	\$ 751,100	\$ 463,098
0		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
GRAND TOTAL		\$ 0	\$ 0	\$ 0	\$ 0	\$ 26,712,726	\$ 168,093	\$ 26,880,819	\$ 48,370,239	\$ 26,878,041

(To Sch. 1)

SCHEDULE 4

**SAN DIEGO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
COMPUTATION OF EPSDT STATE SHARE PER AUDIT
FISCAL YEAR ENDED JUNE 30, 2004**

	As Settled	Audit Adjustments	As Audited
(1) SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 18) (including contractors)	\$ 74,494,497	\$ (670,631)	\$ 73,823,866
(2) Total SD/MC Claims	87,010,948	0	87,010,948
(3) Percent % (Line 1/Line 2)	1	(0)	1
(4) EPSDT Claims	53,054,391	0	53,054,391
(5) Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4)	45,425,170	(413,825)	45,011,345
(6) Cost Settled Baseline for EPSDT	7,116,262	0	7,116,262
(7) Net Cost Settlement Amount (Line 5 - Line 6)	38,308,908	(413,825)	37,895,083
(8) 46.70% of Cost Settlement Amount (Line 7 x 46.70%)	17,890,260	(193,256)	17,697,004
(8a) FY 2001-02 EPSDT Settlement (48.64% of net cost line 8)	16,115,849	0	16,115,849
(8b) Annual Local Growth (L. 8 - 8a)	1,774,411	(193,256)	1,581,155
(9) County Match 10% of Local Growth (8b x 10%)	177,441	(19,326)	158,116
(10) Net Cost Settlement Amount (L. 8 - 9)	17,712,819	(173,930)	17,538,889
(11) SGF Distribution (Settled and Audited)	17,712,819	(602)	17,712,217
(12) SGF Due County (State)	\$ 0	\$ (173,328)	\$ (173,328)

(To Sch. 1)

Source:

- (1) Total CFRS SD/MC actuals after final Settlement (Col. 1) and Audit (Col. 3) for Net Direct Outpatient Services (includes Mode 05 - SF's 20-94, Mode 10, and Mode 15)
- (2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims (includes contract providers, excludes Healthy Families)
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's) including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY 2001-2002, includes increase for FFS/MC provider rate increase
- (9) SGF gross distribution (See DMH letter dated January 14, 2002 sent to Local Mental Health Directors) Includes adjustment for additional SGF and ASO non participants
- (10) Amount owed back to the state cannot be more than was advanced or settled.

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FINDING 1 – RECLASSIFICATION OF MAA COSTS

MAA Total Costs

The approved MAA plan dated April 1, 2002 identified that the County is eligible to provide Medi-Cal Administrative Activities, Service Function 01-03 (Medi-Cal Outreach), Service Function 04-06 (Medi-Cal Eligibility Intake), Service Function 09 (MAA Coordination and Claims Administration), Service Function 11-13 (Referral in Crisis Situations For Non-Open Cases), Service Function 21-23 & 31-34 (Case Management of Non-Open Cases), and Service Function 24-26 & 35 – 29 (Program Planning and Policy Development).

County submitted MAA Quarterly Claims as follows:

1st Quarter: \$ 385,789
2nd Quarter: \$ 386,261
3rd Quarter: \$ 360,867
4th Quarter: \$ 438,693
Total: \$1,571,610

The quarterly claims total of \$1,571,610 did not tie to San Diego County settled cost report. The MAA cost reported in the cost report is \$2,655,812. The difference is \$1,084,202. As of this date, requested explanation that reflected a higher MAA costs included on the cost report versus the MAA quarterly claims cannot be explained by the County.

MAA Salaries and Benefits

The salaries and benefits costs of MAA were from the report called AF190006 Employee detail report. The report generated the salaries and benefits cost and MAA hours for each employee in various MAA clinics sites. However, County's working paper cannot support the amounts shown on County's settled cost report.

County submitted two working papers. The first County working paper is a summary working paper of AF 190006 report with a total of \$2,627,095. The second County working papers showed total MAA costs of \$2,542,241. However, the cost report showed total MAA of \$2,655,812.

The Department relied on the first County working paper as we were able to trace the amounts to the requested employees' time sheets and total work hours and salaries & benefits under the MAA program. Under the first County working paper, there is a difference of \$28,717. County was unable to explain the

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FINDING 1 continued ...

difference. Therefore, the auditor adjusted \$28,717 based on the cost percentage in each MAA service function code.

Although the County's second working paper listed MAA salaries and benefits, services and supplies, Department Overhead costs and external overhead costs, we could not verify the source of the costs listed on this working paper which were associated with the MAA program.

For instance, this County working paper listed \$1,270,203 MAA cost allocated from the category called "COMMUNITY SERVICES/OUTREACH SERVICES." There were no details that showed the category used to claim MAA costs. Thus, due to lack of supporting documentation, the Department relied on the first County working paper.

County's first working paper also identified four employees that were not MAA claimable: (Psychiatric Nurse II), (Community Living Aide), Jessica Ruiz (Community Living Aide), and (Sr. Psychiatric Social Worker). Above classifications were not on the approved MAA plan. Thus, these employees' salaries and benefits costs were excluded.

The employee time sheets were used as the basis to determine the audited MAA salaries and benefits. The MAA hours from various MAA clinics were calculated for each employee. Each employee's total MAA hours divided by the total hours each employee worked determined the percentage of MAA hours. The percentage of MAA hours was the basis to determine the audited MAA total salaries and benefits cost of \$2,374,599.

MAA Total Units

County submitted County report called "PSP 354" that showed total MAA units report. This report showed provider number, legal entity number, mode of Service, service function codes, procedure code and name, date of service, and number of minutes. The total number of minutes on this report tied to the settled cost report.

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FINDING 1 continued ...

Test

The Department tested total reported MAA units of 3,637,181 using the MAA time sheets of clinics selected on a sample basis. The County report (AF 190006) was used to determine total worked hours for each employee who worked under the MAA program. The actual MAA time sheets were used to determine the actual MAA hours by service function codes and determined audited MAA units of 3,343,774.

There's a variance between the reported MAA units and the actual MAA units of (293,407). An adjustment was made to reflect the variance.

AUDIT AUTHORITY

- Center for Medicare and Medicaid Services (CMS) Pub. 15-1, Section 2304,
- Cost and Financial Reporting System (CFRS) Fiscal Year 2003/04
- California Code of Regulations (CCR), Title 9, Division 1, Section 640 and 642

RECOMMENDATION

We recommend that the County follow instructions per the DMH Letter No. 04-10, Cost Report Policy dated October 19, 2004. Under Section I J, when reporting the MAA program costs. This section states, in part:

"Costs for MAA activities must be actual cost and therefore must be directly allocated."

In addition, under the cost report instruction, MAA costs reported in the cost report must be based on actual staff time captured at the service function level. The County must ensure that all records utilized in the preparation of the Short-Doyle Medi-Cal cost report must be properly kept and readily available for review. Supporting documentation must be properly labeled and have an audit trail. Accounting records and supporting documents must be retained for four years after the closing of the fiscal year or until such time as the audit has been settled for the fiscal year.

In addition, internal procedures in record keeping must be implemented to ensure that all supporting documentation are properly filed and kept. This will facilitate the completion of the audit in a timely manner. The lack of compliance with these provisions could result in audit exceptions in the future.

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AUDITEE'S RESPONSE:

No response from auditee was received.

FINDING 2 – PHASE II CONSOLIDATION UNITS AND COSTS

Our examination disclosed that the County did not report Phase II Manage Care Consolidation units and costs by discipline. In addition, the County did not report any costs and units under Administrative Services Organization (ASO) program. Rather, the County aggregated all the disciplines and reported them separately by service functions.

The State DMH letter dated December 28, 1998 requires the County to separately identify and disclose payments, total units, and SD/MC units related to the Phase II Manage Care Consolidation, by discipline or provider number.

We have identified the following disciplines: Psychiatrist, Psychologist, Licensed Social Worker (LCSW), Marriage Family Child Counselor (MFCC), and Mixed Specialty and corrected the appropriate cost per unit applicable to each discipline.

County submitted two PSP 356 reports to support the County's records. County staff claimed that these Short-Doyle Medi-Cal units were also the total units' report that can be found under report called PSP 354. Subsequently, another County staff submitted another PSP 356 report. This report identified higher Short-Doyle Medi-Cal units than the previous PSP 356 report and was used to calculate the audited units.

The County submitted total units report (PSP 354). However, this report did not have a breakdown of the various disciplines: Psychiatrist, Psychologist, Licensed Social Worker (LCSW), Marriage Family Child Counselor (MFCC), and Mixed Specialty. Thus, for the purpose of determining total units, the FFS total units was calculated by combining Short-Doyle Medi-Cal units, Insurance Crossover units, Children Enhance units, Refugee Enhance units, and Healthy Family units from the latest submitted PSP 356.

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AUDIT AUTHORITY:

- Code of Federal Regulation (CFR) - 3, 19, 27
- Centers for Medicare and Medicaid Services (CMS) Pub. 15-1, Section 2304
- California Code of Regulations (CCR), Title 9, Section 640
- Cost and Financial Reporting System (CFRS) Fiscal Year 2003/04
- State DMH letter dated December 23, 1998
- DMH Information Notice 97-15
- DMH Information Notice No. 97-06

RECOMMENDATION:

We recommend that the County report Phase II – Fee-For-Service units, gross cost, and total units by discipline and if applicable by service function within the discipline to reflect the actual payments made by the County. The total units of time should be captured for each discipline in order for the cost per unit to reflect the actual costs for each discipline as indicated on the letter dated December 23, 1998 sent to the Local Mental Health Administrators of the Counties particular discipline or provider number. DMH Information Notice 97-15 addressed reporting of discipline for Fee for Service Providers.

AUDITEE'S RESPONSE:

No response from auditee was received.

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FINDING 3 – UTILIZATION REVIEW COSTS

The County's working paper furnished during the field review tied to the reported utilization review costs of \$4,175,608. This amount included the Quality Assurance (QA) costs components of the County, United Behavioral Health (UBH) contractor, Children Hospital & Research Center contractor, and Telecare contractor.

Our review disclosed that the County allocated 100% of UBH, Telecare Quality Assurance (QA) costs to Other Short-Doyle/Medi-Cal Utilization Review (SD/MC UR), and 50% of Children Hospital & Research Center Quality Assurance costs to Other SD/MC UR. These contract providers did not only provide services to Medi-Cal clients. Thus, part of these costs must be allocated to Non SD/MC UR using the unduplicate client count method.

In addition, the County claimed the following ratio to allocate County QA costs as follows: 43.93%, 40.44%, 44.23%, and 43.77% for the following quarters: Q1, Q2, Q3, and Q4 respectively. The County later claimed that those ratios the County used were erroneous as they were based on MAA ratio. Instead, the County requested the audited unduplicate client count ratio. Thus, due to time constraint, audited ratio of 69.82% was used to allocate Skilled Professional Medi-Cal Personnel (SPMP), Other SD/MC UR, and Non-SD/MC UR

AUDIT AUTHORITY:

- DMH Letter 94-01, 94-09
- Cost and Financial Reporting System (CFRS) Fiscal Year 2003/04

RECOMMENDATION:

We recommend that the County review the above-cited audit authorities and must ensure that all utilization review costs reported be properly supported and maintained.

AUDITEE'S RESPONSE:

No response from auditee was received.

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FINDING 4 -- PHARMACY COSTS

Our examination disclosed that the County reported Department Overhead in the amount of \$5,697,031. The claimed Department Overhead costs included \$1,641,359 of pharmacy costs. Further review was made to determine the nature of the pharmacy costs.

Per County's staff, County HHSA Pharmacy Services has the responsibility to provide medication [primarily for behavioral health therapy] to County indigent patients. The County allocated \$1,641,359 of pharmacy costs which include drugs charged to patient and other overhead costs.

County's staff identified Medi-Cal percentage of 2.80%. The ratio was calculated using the amounts dispensed by the Pharmacy to various Medi-Cal locations as follows:

San Diego Psychiatric Hospital Emergency Room; East County Mental Health Clinic; Southeast Mental Health Clinic; Central Region Mental Health Clinic – County operated; North Inland Mental Health Systems – Mental Health Systems, Inc. (County provider operated); North Coastal Mental Health Systems – Mental Health Systems, Inc. (County provider operated)

Total drug costs of \$7,239,098.42 were dispensed over Medi-Cal drug costs of \$202,538 were used as the basis to determine the applicable Medi-Cal pharmacy overhead rate of 2.80%.

AUDIT AUTHORITY:

- Centers for Medicare and Medicaid Services (CMS) Pub. 15-1, Sections 2100, 2102.1 & 2304
- California Code of Regulations (CCR), Title 9, Section 640
- Cost and Financial Reporting System (CFRS) Fiscal Year 2003/04
- 42 Code of Federal (CFR) Section 413.20 and 413.24

RECOMMENDATION:

We recommend that the County review the above-cited audit authorities and internal procedures in record keeping must be implemented to ensure that all supporting documentation are properly filed and kept. This will facilitate the completion of the audit in a timely manner.

The lack of compliance with these provisions could result in audit exceptions in the future.

AUDITEE'S RESPONSE:

No response from auditee was received.

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**FINDING 5 – MENTAL HEALTH SYSTEM INC. CONTRACTOR
RECLASSIFICATION OF MAA COSTS**

Our examination disclosed that Mental Health Systems (MHS), Inc. reported total Medi-Cal Administrative Activities (MAA) cost of \$44,645. However, Mental Health Systems, Inc. could not provide sufficient supporting documentation to support the MAA cost.

On the County's approved MAA plan, the following MAA services were approved by the Department for claiming unit under Mental Health System, Inc. as follows:

- (A) Medi-Cal Outreach – Not Discounted - (Mode 55, SFC 01-03)
- (B) Medi-Cal Outreach – Discounted – (Mode 55, SFC 17-19)
- (C) Medi-Cal Eligibility Intake (Mode 55, SFC 04-06)
- (D) Referral In Crisis Situations For Non-Open Cases (Mode 55, SFC 11-13)

In addition, the following MAA staff classification was noted on the County's approved MAA plan:

<u>Classification</u>	<u>Number of Staff</u>
Registered Nurse	1
Mental Health Counselor	6
Program Coordinator	4
Occupational Counselor	1
Psychologist	1
Secretary	2
Case Manager	1

The County's approved MAA plan also stated that "Actual staff time will be used to document the allowable amount of time spent performing this MAA activity. Staff will record their daily minutes and that data will be collected monthly by the Program Coordinator."

On May 28, 2008, the Department requested working papers to support the reported MAA salary and wages supporting MAA cost of \$44,645 incurred by MHS Inc. The supporting documentation should show the information of salaries and benefits for each MAA staff that allocated cost to the MAA program as reported on the cost report.

On June 18, 2008, the Department also requested monthly time sheets and other documentation to support the reported MAA salary and wages on the cost report. Specifically, time sheets and/or activity logs of MAA employees for the three

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FINDING 5 continued ...

Report Units: 54836, 54837, and 34940 were requested. A total of 14 employees MAA time sheets were requested reporting MAA activities.

On June 20, 2008, the Department received time sheets for 15 employees. The time sheets only showed that daily worked number of hours and did not show the information of the MAA activities. Due to insufficient documentation, these time sheets are not acceptable to support the reported MAA salaries and wages

On June 27, 2008, MHS Inc. sent an e-mail with attachment of employee's MAA hours. However, the MAA hours were not supported by time sheet/activity logs to support the claimed MAA time of the sample period for three Reporting Units: 54836, 54837, and 34940. On September 30, 2008, the Department received time sheet/activity logs for three employees and included only a few days of the MAA activities rather than the requested time sheets for the fiscal period of audit.

Thus, due to insufficient documentation the reported MAA cost was reclassified to Outreach services.

AUDIT AUTHORITY

- Center for Medicare and Medicaid Services (CMS) Pub. 15-1, Section 2304, Fiscal Year 2003-04 and Financial Reporting System (CFRS)
- California Code of Regulations (CCR), Title 9, Division 1, Section 640 and 642
- Costs and Financial Reporting System (CFRS) Fiscal Year 2003/04

RECOMMENDATION

We recommend that the provider and the County follow instructions per the DMH Letter No. 04-10 Cost Report Policy dated October 19, 2004. Under Section I J, when reporting the MAA program costs. This section states, in part:

"Costs for MAA activities must be actual cost and therefore must be directly allocated."

In addition, under the cost report instruction, MAA costs reported in the cost report must be based on actual staff time captured at the service function level. The County must ensure that all records utilized in the preparation of the Short-Doyle Medi-Cal cost report must be properly kept and readily available for review. Supporting documentation must be properly labeled and have an audit trail. Accounting records and supporting documents must be retained for four

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FINDING 5 continued ...

years after the closing of the fiscal year or until such time as the audit has been settled for the fiscal year.

We recommend that the provider and the County review and comply with the above-cited audit authorities, and report actual cost information to agree with its records.

AUDITEE'S RESPONSE

MHS concurs that all actual costs, including those associated with the provisions of Medi-Cal Administrative Activities (MAA), are reported in the cost report based on the actual staff time captured at the service function level. The costs reported in the MHS Fiscal Year 2003-2004 cost report were reported in this fashion.

MHS has a procedure in place to ensure that all Accounting records and supporting documentation are retained for four years after the close of each fiscal year and are properly filed and maintained. The documentation in question related to the submission of forms has not previously been required in an audit. The units of service information are captured electronically in the County's management information system, InSyst. Once the information has been captured in the system and the validity of the data verified, the source documents were not retained as the electronic data was available.

MHS will instruct program and accounting staff to begin retention of those documents in result of this audit finding. Accounting staff will retain the documentation with the cost reports and account for actual MAA costs. However, MHS continues to assert that the electronic data should be sufficient to substantiate the claims and those costs reported in the cost report. The Audit Authority cited does not require the retention of both an electronic and manual system for documenting units of service. Therefore MHS disagrees with the audit findings.

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**FINDING 6 – UNITED BEHAVIORAL HEALTH (UBH) CONTRACTOR
RECLASSIFICATION OF MAA COSTS**

Our examination disclosed that United Behavioral Health (UBH) reported total Medi-Cal Administrative Activities cost of \$1,322,830. The MAA activities were Medi-Cal Outreach (Mode 55, SFC 01) \$4,711, Crisis Referral According (Mode 55, SFC 11) \$399,971, Discounted MH Outreach (Mode 55, SFC 17) \$914,985, and Non-SPMP Case Management (Mode 55, SFC 31) \$3,164. However, County's submitted MAA Quarterly Claims on behalf of United Behavioral Health contractor were as follows:

1st Quarter:	\$328,247
2 nd Quarter:	\$315,559
3 rd Quarter:	\$326,651
4 th Quarter:	<u>\$310,942</u>
Total:	<u>\$1,281,399</u>

The quarterly claims total of \$1,281,399 did not tie to United Behavioral Health Contractor cost report submitted by San Diego County on behalf of the contractor. The settled MAA cost of \$1,322,830 in the cost report is \$41,431 higher and cannot be explained by either the County or the contractor as of the date of this audit report.

The latest approved MAA claiming plan dated March 13, 1998 stated the number of employees and the employees' classification as follows:

Job Classifications	Number of staff
Medical Director	1
Community Outreach-Education Coordinator	1
Reimbursement Manager	1
Financial Eligibility Counselor	3
Mediator-Complaints/Appeals Coordinator	1
Director Clinical Operations	1
Manager, Clinical	1
Case Manager	5
Consumer Support Coordinator	1
Consumer Support	5
Team Assistant	3
Access Manager	1
Access Clinician	13
Team Assistant	3
Health Plan Liaison	1
Training Manager	1
Staff Trainer	1
Total Number of Approved Employees:	<u>43</u>

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FINDING 6 continued ...

UBH working paper identified 25 MAA staff that included total salaries and benefits of \$684,138. These MAA salaries and benefits were calculated using total UBH employee count rather than actual MAA staff salaries and benefits.

In addition, Intake Clinicians were included and were not approved in the MAA plan. UBH included 10 employees' Intake Clinician's salaries and benefits. Thus, those job classifications not found on the approved MAA plan were excluded in calculating MAA salaries and benefits.

MAA Testing

The Department tested 100% of the UBH claimed MAA salaries and benefits. MAA time sheets were requested for all 25 MAA staff. However, the contractor can only provide employee time reports rather than certified MAA time sheets for each 25 employees. UBH employee MAA time reports were electronic data reports which were not certified by UBH staff that claimed MAA hours. The UBH MAA time reports included the employee name, date of activity, MAA activities, and number of MAA hours.

UBH MAA time reports were electronically "input" by each MAA staff. Although the MAA time reports generated by the computer system had no employees' certification, UBH claimed that "Each Access and Crisis Line (ACL) clinician has a unique user name and password and must log into eCura in order to log a call. The Access and Crisis Line (ACL) clinicians are required to log every call received in the Contact Tracking module of the eCura Information System.

A time stamp in the background stores the start time and corresponding end time for each received call. All received calls reflect the "Opened Date and Opened By fields, and starts the Elapsed Time". After each call, the ACL completes the remaining fields in the Contact Tracking form.

The UBH Management Reporting System allows UBH to extract the call data and compile detailed reports of all calls logged in the Contact Tracking module. These reports were used to create the MAA time tracking reports by clinician based on the call type recorded in the Contact Tracking form.

MAA Costs and units

The audited MAA salaries and benefits cost of \$69,060 was the basis used to determine the MAA percentage to calculate other operating costs and indirect cost for MAA. The Department identified additional \$61,272 other costs. The

**SAN DIEGO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FOR FISCAL PERIOD ENDED JUNE 30, 2004**

FINDING 6 continued ...

difference of \$1,192,498 remaining claimed MAA costs and 176,237MAA units were reclassified to Mode 45 Outreach Services to reflect the contractor's records.

AUDIT AUTHORITY

- Center for Medicare and Medicaid Services (CMS) Pub. 15-1, Section 2304, Cost Costs and Financial Reporting System (CFRS) Fiscal Year 2003/04
- California Code of Regulations (CCR), Title 9, Division 1, Section 640 and 642

RECOMMENDATION

We recommend that the County follow instructions per the DMH Letter No. 04-10, Cost Report Policy dated October 19, 2004. Under Section I J, when reporting the MAA program costs. This section states, in part:

"Costs for MAA activities must be actual cost and therefore must be directly allocated."

In addition, under the cost report instruction, MAA costs reported in the cost report must be based on actual staff time captured at the service function level. The County must ensure that all records utilized in the preparation of the Short-Doyle Medi-Cal cost report must be properly kept and readily available for review. Supporting documentation must be properly labeled and have an audit trail. Accounting records and supporting documents must be retained for four years after the closing of the fiscal year or until such time as the audit has been settled for the fiscal year.

In addition, internal procedures in record keeping must be implemented to ensure that all supporting documentation are properly filed and kept. This will facilitate the completion of the audit in a timely manner.

The lack of compliance with these provisions could result in audit exceptions in the future.

AUDITEE'S RESPONSE:

No response from the auditee was received.

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SAN DIEGO COUNTY MH				00037	205	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
1	MH 1960	1	B	OTHER MENTAL HEALTH EXPENDITURES To remove costs that belong to prior year. CMS Pub 15-1, Section 2304	\$ 159,468,242	\$ (359,298)	\$ 159,108,944
2	MH 1960	1	C	TOTAL MENTAL HEALTH EXPENDITURES To adjust reported expenses to reflect adjustment number 1. CMS Pub 15-1, Section 2304	\$ 208,592,097	\$ (359,298)	\$ 208,232,799
3	MH 1960	3	C	PAYMENTS TO CONTRACT PROVIDERS To reverse prior year costs from contract payments that was removed by the County. CMS Pub 15-1, Section 2304	\$ (120,128,152)	\$ 30,008	\$ (120,098,144)
4	MH 1960	4	C	OTHER ADJUSTMENTS To adjust Fee for Service costs to agree with County records. CMS Pub 15-1, Section 2304	\$ (8,759,098)	\$ 26,451	\$ (8,732,647) *
5	MH 1960	4	C	OTHER ADJUSTMENTS To include Children's Hospital Research costs to agree with County records. Utilization Review costs \$ 104,631 Research & Evaluation costs 58,770 Total: <u>\$ 163,401</u> CMS Pub 15-1, Section 2304	** \$ (8,732,647)	\$ 163,401	\$ (8,569,246) *
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SAN DIEGO COUNTY MH				00037	205	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
6	MH 1960	4	C	OTHER ADJUSTMENTS To adjust Polinsky Indirect cost to agree with County records. CMS Pub 15-1, Section 2304	** \$ (8,569,246)	\$ (61,115)	\$ (8,630,361) *
7	MH 1960	4	C	OTHER ADJUSTMENTS To reverse prior year costs of State Hospital Charges that was removed by the County. CMS Pub 15-1, Section 2304	** \$ (8,630,361)	\$ 178,656	\$ (8,451,705) *
8	MH 1960	4	C	OTHER ADJUSTMENTS To adjust various Non-SD/MC costs such as CONREP, Pharmacy, Conservatorship, to agree with County records. CMS Pub 15-1, Section 2304	** \$ (8,451,705)	\$ (338,680)	\$ (8,790,385) *
9	MH 1960	4	C	OTHER ADJUSTMENTS To adjust Quality Assurance costs to agree with contract maximum per Telecare contract agreement. CMS Pub 15-1, Section 2304	** \$ (8,790,385)	\$ (2,792)	\$ (8,793,177) *
10	MH 1960	4	C	OTHER ADJUSTMENTS To adjust Quality Assurance Utilization Review salaries to agree with County records. CMS Pub 15-1, Section 2304	** \$ (8,793,177)	\$ 33,976	\$ (8,759,201)
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SAN DIEGO COUNTY MH				00037	205	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
11	MH 1960	12	C	ALLOWABLE COSTS FOR ALLOCATION	\$ 79,704,847	\$ (329,393)	\$ 79,375,454
				To adjust expenses to reflect adjustment numbers 1 through 10.			
12	MH 1960	9	C	SD/MC ADMINISTRATION	\$ 10,469,457	\$ (10,469,457)	\$ 0 *
Info.	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	0	0	0 *
13	MH 1960	11	C	NON SD/MC ADMINISTRATION	3,196,458	\$ (3,196,458)	0 *
Info.	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS	\$ <u>13,665,915</u>		\$ <u>13,665,915</u> *
				To eliminate the reported distribution of administrative costs. Costs will be redistributed after adjustments to administrative costs.			
14	MH1960	12	C	TOTAL ADMINISTRATIVE COSTS	** \$ 13,665,915	\$ (61,115)	\$ 13,604,800 *
				To adjust administrative costs to reflect adjustment number 6.			
15	MH1960	12	C	TOTAL ADMINISTRATIVE COSTS	** \$ 13,604,800	\$ 206,028	\$ 13,810,828 *
16	MH1960	18	C	MODE COSTS (DIRECT SERVICES AND MAA)	\$ 42,667,330	\$ (206,028)	\$ 42,461,302 *
				To reclassify facility costs to Administrative from Direct Services for proper cost finding method.			
				CMS PUB. 15-1 SEC. 2304, 2300			
17	MH1960	12	C	TOTAL ADMINISTRATIVE COSTS	** \$ 13,810,828	\$ (149,262)	\$ 13,661,566 *
18	MH1960	18	C	MODE COSTS (DIRECT SERVICES AND MAA)	** \$ 42,461,302	\$ 149,262	\$ 42,610,564 *
				To reclassify Administrative Costs to MAA Program to agree with the County's record and proper cost finding method.			
				CMS PUB. 15-1 SEC. 2304, 2300			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SAN DIEGO COUNTY MH				00037	205	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
19	MH1960	12	C	TOTAL ADMINISTRATIVE COSTS	** \$ 13,661,566	\$ 1,706,298	\$ 15,367,864 *
20	MH1960	18	C	MODE COSTS (DIRECT SERVICES AND MAA)	** \$ 42,610,564	\$ (1,706,298)	\$ 40,904,266 *
				To reclassify Department overhead costs to Administrative from Direct Services for proper cost finding method.			
				CMS PUB. 15-1 SEC. 2304, 2300			
21	MH1960	12	C	TOTAL ADMINISTRATIVE COSTS	** \$ 15,367,864	\$ 522,538	\$ 15,890,402 *
22	MH1960	18	C	MODE COSTS (DIRECT SERVICES AND MAA)	** \$ 40,904,266	\$ (522,538)	\$ 40,381,728 *
				To reclassify A-87 costs to Administrative from Direct Services for proper cost finding method.			
				CMS PUB. 15-1 SEC. 2304, 2300			
23	MH 1960	9	C	SD/MC ADMINISTRATION	** \$ 0	\$ 9,466,387	\$ 9,466,387
24	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	** 0	25,016	25,016
25	MH 1960	11	C	NON SD/MC ADMINISTRATION	** 0	6,398,999	6,398,999
Info	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS	** \$ <u>15,890,402</u>		\$ <u>15,890,402</u>
				To reallocate total administrative costs to Medi-Cal and non Medi-Cal based on unduplicated percentage of Medi-Cal recipients in the population.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SAN DIEGO COUNTY MH				00037	205	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
26	MH 1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL (SPMP)	\$ 339,749	\$ (339,749)	\$ 0 *
27	MH 1960	14	C	OTHER SD/MC UTILIZATION REVIEW	2,945,187	(2,945,187)	0 *
28	MH 1960	15	C	NON-SD/MC UTILIZATION REVIEW	890,672	(890,672)	0 *
Info	MH 1960	16	C	TOTAL UTILIZATION REVIEW COSTS	<u>\$ 4,175,608</u>		<u>\$ 4,175,608</u>
				To eliminate the reported distribution of utilization review costs. Costs will be redistributed after adjustment to utilization review costs.			
29	MH 1960	16	C	TOTAL UTILIZATION REVIEW COSTS	** \$ 4,175,608	104,631	\$ 4,280,239 *
30	MH1960	17	C	RESEARCH AND EVALUATION	\$ 184,651	58,770	243,421
				To adjust Utilization Review and Research & Evaluation costs and to reflect adjustment number 5.			
				CMS PUB. 15-1 SEC. 2304, 2300			
31	MH 1960	16	C	TOTAL UTILIZATION REVIEW COSTS	** \$ 4,280,239	(2,792)	\$ 4,277,447 *
				To adjust Utilization Review costs to reflect adjustment number 9.			
				CMS PUB. 15-1 SEC. 2304, 2300			
32	MH 1960	16	C	TOTAL UTILIZATION REVIEW COSTS	** \$ 4,277,447	33,976	\$ 4,311,423 *
				To adjust Utilization Review costs to reflect adjustment number 10.			
				CMS PUB. 15-1 SEC. 2304, 2300			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SAN DIEGO COUNTY MH				00037	205	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				ADJUSTMENTS TO REPORTED COSTS			
33	MH 1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL (SPMP)	** \$ 0	\$ 550,686	\$ 550,686
34	MH 1960	14	C	OTHER SD/MC UTILIZATION REVIEW	** 0	2,218,840	2,218,840
35	MH 1960	15	C	NON-SD/MC UTILIZATION REVIEW	** 0	1,541,897	1,541,897
Info	MH 1960	16	C	TOTAL UTILIZATION REVIEW COSTS	** \$ <u>4,311,423</u>		\$ <u>4,311,423</u>
				To reallocate total utilization review costs to Medi-Cal and non-Medi-Cal based on unduplicated percentage of Medi-Cal population.			
				ADJUSTMENTS TO ALLOCATION OF COSTS TO MODES OF SERVICE			
36	MH 1964	4	A	DAY SERVICES (MODE 10)	2,401,403	512,557	2,913,960
37	MH 1964	5	A	OUTPATIENT SERVICES (MODE 15 Program 1)	44,207,470	(14,666,988)	29,540,482
Info	TOTAL			TOTAL	\$ <u>46,608,873</u>	\$ <u>(14,154,431)</u>	\$ <u>32,454,442</u>
				To distribute audited Direct Services costs (Medi-Cal Modes) to Other 24 Hour Services, Day Services and Outpatient Services using the Relative Value method based on Publish charges.			
38	MH 1964	5	A	OUTPATIENT SERVICES	** 29,540,482	10,519,875	40,060,357
				To include program II costs to agree with the County's record.			
39	MH 1964	3	A	HOSPITAL INPATIENT SERVICES (MODE 5-SFC 10-19)	\$ 6,989,583	\$ (84,866)	\$ 6,904,717
40	MH 1964	3	A	OTHER 24 HOUR SERVICES (MODE 5-ALL OTHER)	3,696,033	(339)	3,695,694
41	MH 1964	4	A	DAY SERVICES (MODE 10)	2,401,403	512,557	2,913,960
42	MH 1964	5	A	OUTPATIENT SERVICE (MODE 15)	44,207,470	(4,147,113)	40,060,357
43	MH 1964	6	A	OUTREACH SERVICE (MODE 45)	976,115	971,296	1,947,411
44	MH 1964	7	A	MEDI-CAL ADMINISTRATIVE ACTIVITIES (MODE 55)	2,655,812	0	2,655,812
45	MH 1964	8	A	SUPPORT SERVICES (MODE 60)	752,257	0	752,257
46	TOTAL	9	A	MODE COSTS (DIRECT SERVICES AND MAA)	\$ <u>54,689,090</u>	\$ <u>4,241,118</u>	\$ <u>58,930,208</u>
				To reflect the distribution of adjustments numbers 1 through 11.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SAN DIEGO COUNTY MH				00037	205	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO ALLOCATION OF COSTS TO MODES OF SERVICE</u>			
47	MH 1964	6	A	OUTREACH SERVICE (MODE 45)	** \$ 1,947,411	\$ 281,213	\$ 2,228,624
48	MH 1964	7	A	MEDI-CAL ADMINISTRATIVE ACTIVITIES (MODE 55)	** \$ 2,655,812	\$ (281,213)	\$ 2,374,599
				To reclassify MAA costs to Outreach to agree with County records.			
				CMS PUB. 15-1 SEC. 2304			
				<u>MODE SF</u>			
49	MH1966	3	B	FFS 15-01	\$ 10,227	\$ (10,227)	\$ 0
50	MH1966	3	C	FFS 15-10	5,525,493	(5,525,493)	0
51	MH1966	3	D	FFS 15-60	4,956,208	(4,956,208)	0
52	MH1966	3	E	FFS 15-70	1,496	(1,496)	0
Info.				TOTAL	<u>\$ 10,493,424</u>		<u>\$ 10,493,424</u>
				To eliminate the reported Fee For Services (FFS) costs as these costs were not broken down by each discipline. Costs will be redistributed after adjustments to FFS costs by each discipline to agree with the County records.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider					Provider Number	No. of Adj.	Fiscal Period Ended	
SAN DIEGO COUNTY MH					00037	205	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Form/ Sch.	Line	Col.					
				<u>ADJUSTMENTS TO ALLOCATION OF COSTS TO MODES OF SERVICE</u>				
				<u>MODE SF</u>				
53	MH1966	3	B	FFS PSYCHI 15-01	\$ 0	\$ 3,853	\$ 3,853	
54	MH1966	3	C	FFS PSYCHI 15-10	0	1,058,763	1,058,763	
55	MH1966	3	D	FFS PSYCHI 15-60	0	3,256,848	3,256,848	
56	MH1966	3	E	FFS PSYCHI 15-70	0	1,775	1,775	
57	MH1966	3	F	FFS PSYCHO 15-01	0	3,791	3,791	
58	MH1966	3	G	FFS PSYCHO 15-10	0	4,148,141	4,148,141	
59	MH1966	3	H	FFS PSYCHO 15-60	0	392,266	392,266	
60	MH1966	3	I	FFS LCSW 15-01	0	2,420	2,420	
61	MH1966	3	J	FFS LCSW 15-10	0	383,070	383,070	
62	MH1966	3	K	FFS LCSW 15-60	0	83,223	83,223	
63	MH1966	3	L	FFS MFCC 15-01	0	5,278	5,278	
64	MH1966	3	M	FFS MFCC 15-10	0	937,473	937,473	
65	MH1966	3	N	FFS MFCC 15-60	0	187,822	187,822	
66	MH1966	3	O	FFS MIXED 15-10	0	632	632	
67	MH1966	3	P	FFS MIXED 15-60	0	1,619	1,619	
68	MH1966	3	Q	ASO 15-10	0	50,534	50,534	
69	MH1966	3	R	ASO 15-60	0	2,368	2,368	
Info.				TOTAL	** \$ 10,493,424	\$ 26,451	\$ 10,519,875	
To reallocate ASO and Manage care consolidation outpatient costs under program II to each discipline provider and service function code to agree with County records.								
CMS PUB. 15-1 SEC. 2304								
* Balance carried forward to subsequent adjustment.								
** Balance brought forward from prior adjustment.								

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SAN DIEGO COUNTY MH				00037	205	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO ALLOCATION OF COSTS TO MODES OF SERVICE</u>			
				<u>MODE SF</u>			
70	MH1966	4	B	FFS PSYCHI 15-01	\$ 0	\$ 1.56	\$ 1.56
71	MH1966	4	C	FFS PSYCHI 15-10	0	1.56	1.56
72	MH1966	4	D	FFS PSYCHI 15-60	0	1.56	1.56
73	MH1966	4	E	FFS PSYCHI 15-70	0	1.56	1.56
74	MH1966	4	F	FFS PSYCHO 15-01	0	1.13	1.13
75	MH1966	4	G	FFS PSYCHO 15-10	0	1.13	1.13
76	MH1966	4	H	FFS PSYCHO 15-60	0	1.13	1.13
77	MH1966	4	I	FFS LCSW 15-01	0	0.97	0.97
78	MH1966	4	J	FFS LCSW 15-10	0	0.97	0.97
79	MH1966	4	K	FFS LCSW 15-60	0	0.97	0.97
80	MH1966	4	L	FFS MFCC 15-01	0	0.94	0.94
81	MH1966	4	M	FFS MFCC 15-10	0	0.94	0.94
82	MH1966	4	N	FFS MFCC 15-60	0	0.94	0.94
83	MH1966	4	O	FFS MIXED 15-10	0	0.14	0.14
84	MH1966	4	P	FFS MIXED 15-60	0	0.14	0.14
85	MH1966	4	Q	ASO 15-10	0	0.70	0.70
86	MH1966	4	R	ASO 15-60	0	0.70	0.70
				To adjust the cost per unit of the Program II expenditures to agree with County records.			
				CMS PUB. 15-1 SEC. 2304			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SAN DIEGO COUNTY MH				00037	205	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				ADJUSTMENTS TO REPORTED TOTAL UNITS			
87	MH 1966	2	B	TOTAL UNITS - Mode 55, Service Function Code 01	258,119	(22,176)	235,943
88	MH 1966	2	C	TOTAL UNITS - Mode 55, Service Function Code 04	29,217	(892)	28,325
89	MH 1966	2	D	TOTAL UNITS - Mode 55, Service Function Code 07	301,376	(36,524)	264,852
90	MH 1966	2	E	TOTAL UNITS - Mode 55, Service Function Code 09	61,320	(31,247)	30,073
91	MH 1966	2	F	TOTAL UNITS - Mode 55, Service Function Code 11	96,538	(2,103)	94,435
92	MH 1966	2	G	TOTAL UNITS - Mode 55, Service Function Code 14	571,973	(36,524)	535,449
93	MH 1966	2	H	TOTAL UNITS - Mode 55, Service Function Code 17	797,070	(2,251)	794,819
94	MH 1966	2	I	TOTAL UNITS - Mode 55, Service Function Code 21	662,727	(49,307)	613,420
95	MH 1966	2	J	TOTAL UNITS - Mode 55, Service Function Code 24	450,317	(106,636)	343,681
96	MH 1966	2	K	TOTAL UNITS - Mode 55, Service Function Code 27	35,474	(1,529)	33,945
97	MH 1966	2	L	TOTAL UNITS - Mode 55, Service Function Code 31	167,066	(1,095)	165,971
98	MH 1966	2	M	TOTAL UNITS - Mode 55, Service Function Code 35	205,984	(3,123)	202,861
Info.				TOTAL	<u>3,637,181</u>	<u>(293,407)</u>	<u>3,343,774</u>
				To adjust MAA total units to agree with County records.			
				CMS PUB. 15-1 SEC. 2304			
99	MH 1966A	2	B	TOTAL UNITS-MODE 15-01 FFS	13,410	(13,410)	0 *
100	MH 1966A	2	C	TOTAL UNITS-MODE 15-10 FFS	5,618,173	(5,618,173)	0 *
101	MH 1966A	2	D	TOTAL UNITS-MODE 15-60 FFS	2,721,474	(2,721,474)	0 *
102	MH 1966A	2	E	TOTAL UNITS-MODE 15-70 FFS	1,020	(1,020)	0 *
Info.				TOTAL	<u>8,354,077</u>		<u>8,354,077</u> *
				To eliminate the reported Program II units as these units were not broken down by each provider discipline. Units will be redistributed after adjustment to Program II units by each discipline to agree with the County records.			
				CMS PUB. 15-1 SEC. 2304			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SAN DIEGO COUNTY MH				00037	205	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED TOTAL UNITS</u>			
				<u>MODE SF</u>			
103	MH1966	4	B	FFS PSYCHI 15-01	0	2,475	2,475
104	MH1966	4	C	FFS PSYCHI 15-10	0	680,035	680,035
105	MH1966	4	D	FFS PSYCHI 15-60	0	2,091,847	2,091,847
106	MH1966	4	E	FFS PSYCHI 15-70	0	1,140	1,140
107	MH1966	4	F	FFS PSYCHO 15-01	0	3,360	3,360
108	MH1966	4	G	FFS PSYCHO 15-10	0	3,676,125	3,676,125
109	MH1966	4	H	FFS PSYCHO 15-60	0	347,630	347,630
110	MH1966	4	I	FFS LCSW 15-01	0	2,505	2,505
111	MH1966	4	J	FFS LCSW 15-10	0	396,590	396,590
112	MH1966	4	K	FFS LCSW 15-60	0	86,160	86,160
113	MH1966	4	L	FFS MFCC 15-01	0	5,610	5,610
114	MH1966	4	M	FFS MFCC 15-10	0	996,535	996,535
115	MH1966	4	N	FFS MFCC 15-60	0	199,655	199,655
116	MH1966	4	O	FFS MIXED 15-10	0	4,620	4,620
117	MH1966	4	P	FFS MIXED 15-60	0	11,835	11,835
118	MH1966	4	Q	ASO 15-10	0	71,841	71,841
119	MH1966	4	R	ASO 15-60	0	3,367	3,367
Info.				TOTAL	8,354,077		8,581,330
				To reallocate Program II units to each provider discipline and service function code to agree with County records.			
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS - COUNTY</u>			
120	MH 1966A	8	TOTAL	TOTAL MEDI-CAL UNITS 54.35%	3,156,711	41,583	3,198,294
121	MH 1966A	9	TOTAL	TOTAL MEDI/MEDI UNITS 54.35%	0	1,208	1,208
122	MH 1966A	8 + 9	TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 54.35%	3,156,711	42,791	3,199,502
123	MH 1966A	8A	TOTAL	TOTAL MEDI-CAL UNITS 52.95%	9,652,695	353,185	10,005,880
124	MH 1966A	9A	TOTAL	TOTAL MEDI/MEDI UNITS 52.95%	0	3,600	3,600
125	MH 1966A	8A + 9A	TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 52.95%	9,652,695	356,785	10,009,480
				To adjust Short-Doyle MediCal and MediCare Crossover units of service/time for the County Operated facilities to agree with the State DMH Approved Claims Report dated April 9, 2008 (Excluding disallowed claims <19.831>). The auditor submitted work paper to County and Contract Provider which shows the detail of the above adjustments.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SAN DIEGO COUNTY MH				00037	205	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS - COUNTY</u>			
126	MH 1966A	8		TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 54.35%	** 3,199,502	(700)	3,198,802 *
127	MH 1966A	8A		TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 52.95%	** 10,009,480	0	10,009,480 *
Info.				TOTAL	** 13,208,982	(700)	13,208,282 *
				To adjust the State DMH Approved claims report dated April 9, 2008 to include additional EPSDT disallowed claims to agree with County records.			
Info.	MH 1966A	8		TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 54.35%	** 3,198,802	0	3,198,802 *
128	MH 1966A	8A		TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 52.95%	** 10,009,480	(382)	10,009,098 *
Info.				TOTAL	** 13,208,282	(382)	13,207,900 *
				To adjust the State DMH Approved Claims Report dated April 9, 2008 to incorporate the result of the EPSDT audit findings. This audit was conducted by the State DMH Oversight Branch.			
129	MH 1966A	8		TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 54.35%	** 3,198,802	(1,022)	3,197,780 *
130	MH 1966A	8A		TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 52.95%	** 10,009,098	(1,343)	10,007,755 *
Info.				TOTAL	** 13,207,900	(2,365)	13,205,535 *
				To adjust the State DMH Approved Claims Report dated April 9, 2008 to incorporate the unit disallowances that was conducted by the County QA/UR review committee			
131	MH 1966A	8		TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 54.35%	3,170,397	(700)	3,169,697 *
132	MH 1966A	8A		TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 52.95%	9,868,665	(19,756)	9,848,909 *
Info.				TOTAL	13,039,062	(20,456)	13,018,606 *
				To adjust County records SD/MC units of service/time to include additional EPSDT disallowed claims to agree with State DMH report. The auditor submitted work paper to the County which shows the details of the above adjustment.			
Info.	MH 1966A	8		TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 54.35%	** 3,169,697	0	3,169,697 *
133	MH 1966A	8A		TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 52.95%	** 9,848,909	(382)	9,848,527 *
Info.				TOTAL	** 13,018,606	(382)	13,018,224 *
				To adjust the County's records (PSP 356) to incorporate the results of the EPSDT audit findings. This audit was conducted by the State DMH Oversight Branch.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SAN DIEGO COUNTY MH				00037	205	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS - COUNTY</u>			
134	MH 1966A	8		TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 54.35% **	3,169,697	(1,022)	3,168,675 *
135	MH 1966A	8A		TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 52.95% **	9,848,527	(1,343)	9,847,184 *
Info.				TOTAL **	<u>13,018,224</u>	<u>(2,365)</u>	<u>13,015,859 *</u>
				To adjust the County's records (PSP 356) to incorporate the unit disallowances that was conducted by the County QA/UR review committee.			
136	MH 1966A	8		TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 54.35% **	3,197,780	(29,105)	3,168,675 *
137	MH 1966A	8A		TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 52.95% **	10,007,755	(160,571)	9,847,184 *
Info.				TOTAL **	<u>13,205,535</u>	<u>(189,676)</u>	<u>13,015,859 *</u>
				To adjust the net Short-Doyle Medi-Cal plus Medi/Medi units per DMH to agree with the net Medi-Cal plus Insurance Crossover per the County's records. (See adjustment numbers 129, 130, 134, and 135)			
138	MH 1966A	8		TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 54.35% **	3,168,675	(220,993)	2,947,682 *
139	MH 1966A	8A		TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 52.95% **	9,847,184	(479,988)	9,367,196 *
Info.				TOTAL **	<u>13,015,859</u>	<u>(700,981)</u>	<u>12,314,878 *</u>
				To adjust the SD/MC units of service/time to incorporate the controls of the lower of DMH approved units vs. the County's records by SFC. The auditor submitted work papers to the County and Contract Provider which			
140	MH 1966A	8		TOTAL MEDI-CAL UNITS 54.35% **	2,947,682	(365)	2,947,317
141	MH 1966A	8A		TOTAL MEDI-CAL UNITS 52.95% **	9,367,196	(241)	9,366,955
Info.				TOTAL **	<u>12,314,878</u>	<u>(606)</u>	<u>12,314,272</u>
				To identify Medi/Medi units for settlement purposes.			
142	MH 1966A	10	TOTAL	TOTAL CHILDREN ENHANCE UNITS 07/01/03-09/30/03	6,436	7,475	13,911 *
143	MH 1966A	10A	TOTAL	TOTAL CHILDREN ENHANCE UNITS 10/01/03-06/30/04	20,357	36,096	56,453 *
				To adjust Children Enhance units to agree with the State Department of Mental Health Summary of Approved claims.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider					Provider Number	No. of Adj.	Fiscal Period Ended	
SAN DIEGO COUNTY MH					00034	205	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Form/ Sch.	Line	Col.					
ADJUSTMENTS TO REPORTED SD/MC UNITS - COUNTY								
144	MH 1966A	10	TOTAL	TOTAL CHILDREN ENHANCE UNITS 07/01/03-09/30/03	** 13,911	(240)	13,671 *	
145	MH 1966A	10A	TOTAL	TOTAL CHILDREN ENHANCE UNITS 10/01/03-06/30/04	** 56,453	(788)	55,665 *	
To adjust the Enhance units to agree with the Enhance units per the County's records.								
Info.	MH 1966A	10	TOTAL	TOTAL CHILDREN ENHANCE UNITS 07/01/03-09/30/03	** 13,671	0	13,671 *	
146	MH 1966A	10A	TOTAL	TOTAL CHILDREN ENHANCE UNITS 10/01/03-06/30/04	** 55,665	(185)	55,480 *	
To adjust the County records to incorporate the result of the EPSDT audit findings per DMH approved claims report dated April 9, 2008.								
147	MH 1966A	10	TOTAL	TOTAL CHILDREN ENHANCE UNITS 07/01/03-09/30/03	** 13,671	(405)	13,266	
148	MH 1966A	10A	TOTAL	TOTAL CHILDREN ENHANCE UNITS 10/01/03-06/30/04	** 55,480	(4,010)	51,470	
To adjust the Enhance units of service/time to incorporate the controls of the lower of DMH approved units vs. the County's records by SFC.								
149	MH 1966A	10	TOTAL	TOTAL REFUGEE ENHANCE UNITS 07/1/03 to 09/30/03	0	50	50 *	
150	MH 1966A	10A	TOTAL	TOTAL REFUGEE ENHANCE UNITS 10/1/03 to 06/30/04	0	565	565 *	
To adjust Refugee Enhance units to agree with the State Department of Mental Health Summary of Approved Claims report.								
151	MH 1966A	10	TOTAL	TOTAL REFUGEE ENHANCE UNITS 07/1/03 to 09/30/03	** 50	0	50 *	
152	MH 1966A	10A	TOTAL	TOTAL REFUGEE ENHANCE UNITS 10/1/03 to 06/30/04	** 565	50	615 *	
To adjust Refugee Enhanced units to agree with County records.								
* Balance carried forward to subsequent adjustment.								
** Balance brought forward from prior adjustment.								

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SAN DIEGO COUNTY MH				00034	205	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS - COUNTY</u>			
153	MH 1966A	10	TOTAL	TOTAL REFUGEE ENHANCE UNITS 07/1/03 to 09/30/03 **	50	0	50
154	MH 1966A	10A	TOTAL	TOTAL REFUGEE ENHANCE UNITS 10/1/03 to 06/30/04 **	615	(75)	540
				To adjust the Refugee Enhanced units of service/time to incorporate the controls of the lower of DMH approved units vs. the County's record by SFC.			
155	MH 1966A	10	TOTAL	TOTAL HEALTHY FAMILIES UNITS 07/01/03-09/30/03	11,484	15	11,499 *
156	MH 1966A	10A	TOTAL	TOTAL HEALTHY FAMILIES UNITS 10/01/03-06/30/04	41,679	2,297	43,976 *
				To adjust Healthy Families units to agree with the State Department of Mental Health Summary of Approved Claims report.			
157	MH 1966A	10	TOTAL	TOTAL HEALTHY FAMILIES UNITS 07/01/03-09/30/03 **	11,499	(1,046)	10,453 *
158	MH 1966A	10A	TOTAL	TOTAL HEALTHY FAMILIES UNITS 10/01/03-06/30/04 **	43,976	(6,471)	37,505 *
				To adjust Healthy Families units to agree with County records.			
159	MH 1966A	10	TOTAL	TOTAL HEALTHY FAMILIES UNITS 07/01/03-09/30/03 **	10,453	(1,844)	8,609 *
160	MH 1966A	10A	TOTAL	TOTAL HEALTHY FAMILIES UNITS 10/01/03-06/30/04 **	37,505	(20)	37,485 *
				To adjust the Healthy Families units of service/time to incorporate the controls of the lower of DMH approved units vs. the County's records by SFC.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider SAN DIEGO COUNTY MH				Provider Number 00034	No. of Adj. 205	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				ADJUSTMENTS TO REPORTED SD/MC UNITS - CONTRACT PROVIDERS			
161	MH 1966A	8	TOTAL	TOTAL MEDI-CAL UNITS 54.35%	5,317,307	102,055	5,419,362
162	MH 1966A	9	TOTAL	TOTAL MEDI/MEDI UNITS 54.35%	120	1,160	1,280
163	MH 1966A	8 + 9	TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS	5,317,427	103,215	5,420,642 *
164	MH 1966A	8A	TOTAL	TOTAL MEDI-CAL UNITS 52.95%	15,814,694	214,479	16,029,173
165	MH 1966A	9A	TOTAL	TOTAL MEDI/MEDI UNITS 52.95%	100	2,393	2,493
166	MH 1966A	8A + 9A	TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS	15,814,794	216,872	16,031,666 *
				To adjust the Short-Doyle Medi-cal plus Medi-Medi units of service/time for the Contract Provider Operated facilities to agree with the State DMH Approved Claims Report dated April 9, 2008 (Excluding disallowed claims <18,271>). The auditor submitted work paper to County and Contract Provider which shows the detail of the above adjustments.			
167	MH 1966A	8		TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS **	5,420,642	(3,771)	5,416,871 *
168	MH 1966A	8A		TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS **	16,031,666	(833)	16,030,833 *
Info.				TOTAL **	21,452,308	(4,604)	21,447,704 *
				To adjust the State DMH Approved claims report dated April 9, 2008 to include additional EPSDT disallowed claims to agree with County records.			
Info.	MH 1966A	8		TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS **	5,416,871	0	5,416,871 *
169	MH 1966A	8A		TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS **	16,030,833	(319)	16,030,514 *
Info.				TOTAL **	21,447,704	(319)	21,447,385 *
				To adjust the State DMH Approved Claims Report dated April 9, 2008 to incorporate the result of the EPSDT audit findings. This audit was conducted by the State DMH Oversight Branch.			
170	MH 1966A	8		TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS **	5,416,871	(1,092)	5,415,779 *
171	MH 1966A	8A		TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS **	16,030,514	(822)	16,029,692 *
Info.				TOTAL **	21,447,385	(1,914)	21,445,471 *
				To adjust the State DMH Approved Claims Report dated April 9, 2008 to incorporate the unit disallowances that was conducted by the County QA/UR committee.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SAN DIEGO COUNTY MH				00037	205	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/Sch.	Line	Col.				
<u>ADJUSTMENTS TO REPORTED SD/MC UNITS - CONTRACT PROVIDERS</u>							
172	MH 1966A	8		TOTAL MEDI-CAL UNITS 54.35%	5,361,861	(1,550)	5,360,311 *
173	MH 1966A	8A		TOTAL MEDI-CAL UNITS 52.95%	15,842,641	(17,026)	15,825,615 *
Info.				TOTAL	<u>21,204,502</u>	<u>(18,576)</u>	<u>21,185,926 *</u>
To adjust the County records units of service/time to include additional EPSDT disallowed claims to agree State DMH report. The auditor submitted work papers to the County which showed the details of the above adjustments.							
Info.	MH 1966A	8		TOTAL MEDI-CAL UNITS 54.35%	** 5,360,311	0	5,360,311 *
174	MH 1966A	8A		TOTAL MEDI-CAL UNITS 52.95%	** 15,825,615	(319)	15,825,296 *
Info.				TOTAL	** <u>21,185,926</u>	<u>(319)</u>	<u>21,185,607 *</u>
To adjust the County's records to incorporate the results of the EPSDT audit findings. This audit was conducted by the State DMH Oversight Branch.							
175	MH 1966A	8		TOTAL MEDI-CAL UNITS 54.35%	** 5,360,311	(1,092)	5,359,219 *
176	MH 1966A	8A		TOTAL MEDI-CAL UNITS 52.95%	** 15,825,296	(822)	15,824,474 *
Info.				TOTAL	** <u>21,185,607</u>	<u>(1,914)</u>	<u>21,183,693 *</u>
To adjust the County's records to incorporate the unit disallowances that was conducted by the County QA/UR review committee.							
177	MH 1966A	8		TOTAL MEDI-CAL UNITS 54.35%	** 5,415,779	(56,560)	5,359,219 *
178	MH 1966A	8A		TOTAL MEDI-CAL UNITS 52.95%	** 16,029,692	(205,218)	15,824,474 *
Info.				TOTAL	** <u>21,445,471</u>	<u>(261,778)</u>	<u>21,183,693 *</u>
To adjust the net Short-Doyle Medi-Cal plus Medi/Medi units per DMH to agree with the net MediCal plus Insurance Crossover per the County's records. (See adjustment numbers 173, 174, 178, and 179)							
* Balance carried forward to subsequent adjustment.							
** Balance brought forward from prior adjustment.							

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SAN DIEGO COUNTY MH				00037	205	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS - CONTRACT PROVIDERS</u>			
179	MH 1966A	8		TOTAL MEDI-CAL UNITS 54.35%	** 5,359,219	240	5,359,459 *
180	MH 1966A	8A		TOTAL MEDI-CAL UNITS 52.95%	** 15,824,474	(6,722)	15,817,752 *
Info.				TOTAL	** 21,183,693	(6,482)	21,177,211 *
				To adjust the SD/MC units of service/time to incorporate the controls of the lower of DMH approved units vs. the County's records by SFC. The auditor submitted work papers to the County and Contract Provider which showed the details of the above adjustments.			
181	MH 1966A	8		TOTAL MEDI-CAL UNITS 54.35%	** 5,359,459	(949)	5,358,510
182	MH 1966A	8A		TOTAL MEDI-CAL UNITS 52.95%	** 15,817,752	(784)	15,816,968
Info.				TOTAL	** 21,177,211	(1,733)	21,175,478
				To identify Medi/Medi units for settlement purposes.			
183	MH 1966A	10	TOTAL	TOTAL CHILDREN ENHANCE UNITS 07/01/03-09/30/03	30,357	298	30,655 *
184	MH 1966A	10A	TOTAL	TOTAL CHILDREN ENHANCE UNITS 10/01/03-06/30/04	150,901	1,210	152,111 *
				To adjust Enhance units to agree with the State Department of Mental Health Summary of Approved claims.			
185	MH 1966A	10	TOTAL	TOTAL CHILDREN ENHANCE UNITS 07/01/03-09/30/03	** 30,655	(298)	30,357 *
186	MH 1966A	10A	TOTAL	TOTAL CHILDREN ENHANCE UNITS 10/01/03-06/30/04	** 152,111	(7,552)	144,559 *
				To adjust Children Enhanced units to agree with the County's records.			
187	MH 1966A	10	TOTAL	TOTAL CHILDREN ENHANCE UNITS 07/01/03-09/30/03	** 30,357	(271)	30,086 *
188	MH 1966A	10A	TOTAL	TOTAL CHILDREN ENHANCE UNITS 10/01/03-06/30/04	** 144,559	(3,975)	140,584 *
				To adjust the Enhance units of service/time to incorporate the controls of the lower of DMH approved units vs. the County's records by SFC.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SAN DIEGO COUNTY MH				00037	205	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS - CONTRACT PROVIDERS</u>			
Info. 189	MH 1966A	10	TOTAL	TOTAL REFUGEE ENHANCE UNITS 07/1/03 to 09/30/03	0	0	0
	MH 1966A	10A	TOTAL	TOTAL REFUGEE ENHANCE UNITS 10/1/03 to 06/30/04	0	475	475
				To adjust Refugee Enhance units to agree with the State Department of Mental Health Summary of Approved Claims report.			
190 191	MH 1966A	10	TOTAL	TOTAL HEALTHY FAMILIES UNITS 07/01/03-09/30/03	27,479	(260)	27,219 *
	MH 1966A	10A	TOTAL	TOTAL HEALTHY FAMILIES UNITS 10/01/03-06/30/04	114,461	311	114,772 *
				To adjust Healthy Families units to agree with the State Department of Mental Health Summary of Approved Claims report.			
192 193	MH 1966A	10	TOTAL	TOTAL HEALTHY FAMILIES UNITS 07/01/03-09/30/03 **	27,219	690	27,909 *
	MH 1966A	10A	TOTAL	TOTAL HEALTHY FAMILIES UNITS 10/01/03-06/30/04 **	114,772	(8,266)	106,506 *
				To adjust Healthy Families units to agree with Provider's records.			
194 195	MH 1966A	10	TOTAL	TOTAL HEALTHY FAMILIES UNITS 07/01/03-09/30/03 **	27,909	(475)	27,434
	MH 1966A	10A	TOTAL	TOTAL HEALTHY FAMILIES UNITS 10/01/03-06/30/04 **	106,506	(1,210)	105,296
				To adjust the Healthy Families units of service/time to incorporate the controls of the lower of DMH approved units vs. the County's records by SFC.			
				<u>ADJUSTMENTS TO REPORTED PATIENT AND OTHER PAYOR REVENUES-COUNTY</u>			
196	MH 1968	28	K	PATIENT AND OTHER PAYOR REVENUES 07/01/01-09/30/02	\$ 0	\$ 7,838	\$ 7,838
197	MH 1968	28A	K	PATIENT AND OTHER PAYOR REVENUES 10/01/01-06/30/02	\$ 0	\$ 8,764	\$ 8,764
				To adjust outpatient and other payor revenues to agree with County records.			
				Welfare & Institution Code, Sec. 5721, CMS Pub. 15-1, Sec. 2304			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SAN DIEGO COUNTY MH				00037	205	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED</u> <u>SHORT-DOYLE /MEDI-CAL SETTLEMENT</u>			
198	MH 1979	2	B	CONTRACT PROVIDER MEDI-CAL DIRECT SERVICES GROSS REIMBURSEMENT To adjust the Inpatient contract provider Medi-Cal Direct Services Gross Reimbursement to agree with the final MH 1994.	\$ 14,545,290	\$ (571,944)	\$ 13,973,346
199	MH 1979	2	C	CONTRACT PROVIDER MEDI-CAL DIRECT SERVICE GROSS REIMB - OUTPATIENT To adjust reported Contract Provider Direct Medi-Cal Gross Reimbursement as a result of adjustments to the contract providers costs and SD/MC units of service/time.	\$ 49,253,840	\$ 116,178	\$ 49,370,018
200	MH 1979	21	J	TOTAL SD/MC REIMBURSEMENT (FFP) - COUNTY	\$ 21,225,411	\$ (1,224,780)	\$ 20,000,631
201	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT (FFP) - COUNTY	89,342	2,749	92,091
202	Sch. 3b	Total	24	TOTAL SD/MC REIMBURSEMENT - CONTRACT PROVIDERS	26,950,747	(240,799)	26,709,948
203	Sch. 3b	Total	25	TOTAL HEALTHY FAMILIES REIMBURSEMENT - CONTRACT PROVIDERS	178,759	(10,666)	168,093
Info.					\$ <u>48,444,259</u>	\$ <u>(1,473,496)</u>	\$ <u>46,970,763</u>
				To adjust Total SD/MC Reimbursement (FFP) due to the adjustments to reported costs and units for the County and Contract Providers			
204	Sch. 4	11		EPSDT - SGF To adjust the settled EPSDT to include the payback on EPSDT claims adjusted by DMH Oversight Branch.	\$ 17,712,819	\$ (602)	\$ 17,712,217
205	Sch. 4	10		EPSDT - SGF To adjust the final settlement on the EPSDT program to reflect the adjustments made to costs and units of service/time.	\$ 17,712,217	\$ (173,328)	\$ 17,538,889
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

CALCULATION OF PROGRAM COSTS
MH 1960 (08/04)

FISCAL YEAR 2003 - 2004

County: San Diego County
County Code: 37

Legal Entity: San Diego County		A	B	C
Legal Entity Number: 00037		Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	49,123,855	159,108,944	208,232,799
2	Encumbrances			
3	Less: Payments to Contract Providers (County Only)		(120,098,144)	(120,098,144)
4	Other Adjustments from MH 1962		(8,759,201)	(8,759,201)
5	Total Costs Before Medi-Cal Adjustments	49,123,855	30,251,599	79,375,454
6	Medi-Cal Adjustments from MH 1961			
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			79,375,454
Administrative Costs (County Only)				
9	SD/MC Administration			9,466,387
10	Healthy Families Administration			25,016
11	Non-SD/MC Administration			6,398,999
12	Total Administrative Costs			15,890,402
Utilization Review Costs (County Only)				
13	Skilled Professional Medical Personnel			550,686
14	Other SD/MC Utilization Review			2,218,840
15	Non-SD/MC Utilization Review			1,541,897
16	Total Utilization Review Costs			4,311,423
17	Research and Evaluation (County Only)			243,421
18	Mode Costs (Direct Service and MAA)			58,930,208
19	Total Costs - Lines 9 through 18			79,375,454

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY
OTHER ADJUSTMENTS
MH 1962 (08/04)

DEPARTMENT OF MENTAL HEALTH

FISCAL YEAR 2003 - 2004

County: San Diego County
County Code: 37

Legal Entity: San Diego County		A	B	C
Legal Entity Number: 00037		Salaries and Benefits	Other	Total Adjustments
1	Contracted Supplemental Rate Beds PO59925		752,257	752,257
2	Contract Fee for Svc Medi-Cal (UBH Inc)		10,519,875	10,519,875
3	Contracted Quality Assurance Costs (UBH Inc)		2,465,478	2,465,478
4	Contracted Quality Assurance Sosts (Telecare Inc)		114,179	114,179
5	Contracted CH Sys of Care (Harmonium) CA43622		126,072	126,072
6	AIS MHY Senior Team (Org 7476)		262,833	262,833
7	Polinsky Rehab Center Costs (Org 7234)		2,485,364	2,485,364
8	Contracted Evaluation Costs (CHRC) CA43494		588,177	588,177
9	Consultant Contracts - 4WW481 Task 425		(1,963,507)	(1,963,507)
10	State Hospital Charges		(2,235,665)	(2,235,665)
11	Non Short-Doyle Costs		(21,908,240)	(21,908,240)
12	To adjust QA/UR		33,976	33,976
13				
14				
15				
16				
17				
18				
19				
20	Total Adjustments		(8,759,201)	(8,759,201)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY
ALLOCATION OF COSTS TO MODES OF SERVICE
MH 1964 (08/04)

DEPARTMENT OF MENTAL HEALTH

FISCAL YEAR 2003 - 2004

County: San Diego County
 County Code: 37

Legal Entity: San Diego County		A
Legal Entity Number: 00037		Total Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	58,930,208
	Modes	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	6,904,717
3	Other 24 Hour Services (Mode 05-All Other SFC)	3,695,694
4	Day Services (Mode 10)	2,913,960
5	Outpatient Services (Mode 15 Program 1 + Program 2)	40,060,357
6	Outreach Services (Mode 45)	2,228,624
7	Medi-Cal Administrative Activities (Mode 55)	2,374,599
8	Support Services (Mode 60)	752,257
9	Total - Lines 2 through 8	58,930,208

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

PAGE 1 OF 1

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: San Diego County
County Code: 37

CR NR

Legal Entity: San Diego County			A	B	C	D	E	F	G
Legal Entity Number: 00037			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 05 - Hospital Inpatient (SFC 10-19)				10	19				
1	Allocation Percentage		100.00%	97.31%	2.69%				
2	Total Units			6,748	679				
3	Gross Cost		6,904,717	6,719,112	185,605				
4	Cost per Unit			995.72	273.35				
5	SMA per Unit			873.40	236.78				
6	Published Charge per Unit			693.69	693.69				
7	Negotiated Rate / Cost per Unit			693.69					
8	Medi-Cal Units	07/01/03 - 09/30/03							
8A		10/01/03 - 06/30/04							
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units			6,748	679				
13	Medi-Cal Costs	07/01/03 - 09/30/03							
13A		10/01/03 - 06/30/04							
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03							
14A		10/01/03 - 06/30/04							
15	Medi-Cal Published Charges	07/01/03 - 09/30/03							
15A		10/01/03 - 06/30/04							
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC (Children) Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC (Children) SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC (Children) Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC (Children) Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		6,904,717	6,719,112	185,605				

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH
PAGE 1 OF 1ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: San Diego County
County Code: 37

CR

Legal Entity: San Diego County			A	B	C	D	E	F	G
Legal Entity Number: 00037			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 05 - Other 24 Hour Services (All Other SFC)				50					
1	Allocation Percentage		100.00%	100.00%					
2	Total Units			8,593					
3	Gross Cost		3,695,694	3,695,694					
4	Cost per Unit			430.08					
5	SMA per Unit								
6	Published Charge per Unit								
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03							
8A		10/01/03 - 06/30/04							
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units			8,593					
13	Medi-Cal Costs	07/01/03 - 09/30/03							
13A		10/01/03 - 06/30/04							
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03							
14A		10/01/03 - 06/30/04							
15	Medi-Cal Published Charges	07/01/03 - 09/30/03							
15A		10/01/03 - 06/30/04							
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		3,695,694	3,695,694					

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: San Diego County County Code: 37			CR		CR					
Legal Entity: San Diego County			A	B	C	D	E	F	G	
Legal Entity Number: 00037				Service	Service	Service	Service	Service	Service	
Mode: 10 - Day Services			Mode Total	Function	Function	Function	Function	Function	Function	
				20	96					
1	Allocation Percentage		100.00%	9.12%	90.88%					
2	Total Units			4,814	27,465					
3	Gross Cost		2,913,960	265,700	2,648,260					
4	Cost per Unit			55.19	96.42					
5	SMA per Unit			85.68	118.94					
6	Published Charge per Unit			59.37	103.72					
7	Negotiated Rate / Cost per Unit									
8	Medi-Cal Units	07/01/03 - 09/30/03		368	5,332					
8A		10/01/03 - 06/30/04		1,099	17,120					
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03								
9A		10/01/03 - 06/30/04		1						
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03			14					
10A		10/01/03 - 06/30/04		2	54					
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04								
11	Healthy Families (SED) Units	07/01/03 - 09/30/03								
11A		10/01/03 - 06/30/04		5						
12	Non-Medi-Cal Units			3,339	4,945					
13	Medi-Cal Costs	07/01/03 - 09/30/03	534,439	20,311	514,128					
13A		10/01/03 - 06/30/04	1,711,421	60,657	1,650,763					
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	665,718	31,530	634,188					
14A		10/01/03 - 06/30/04	2,130,415	94,162	2,036,253					
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	574,883	21,848	553,035					
15A		10/01/03 - 06/30/04	1,840,934	65,248	1,775,686					
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03								
16A		10/01/03 - 06/30/04								
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03								
17A		10/01/03 - 06/30/04	55	55						
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03								
18A		10/01/03 - 06/30/04	86	86						
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03								
19A		10/01/03 - 06/30/04	59	59						
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03								
20A		10/01/03 - 06/30/04								
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03	1,350		1,350					
21A		10/01/03 - 06/30/04	5,317	110	5,207					
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03	1,665		1,665					
22A		10/01/03 - 06/30/04	6,594	171	6,423					
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03	1,452		1,452					
23A		10/01/03 - 06/30/04	5,720	119	5,601					
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03								
24A		10/01/03 - 06/30/04								
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04								
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04								
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04								
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04								
29	Healthy Families Costs	07/01/03 - 09/30/03								
29A		10/01/03 - 06/30/04	276	276						
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03								
30A		10/01/03 - 06/30/04	428	428						
31	Healthy Families Published Charges	07/01/03 - 09/30/03								
31A		10/01/03 - 06/30/04	297	297						
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03								
32A		10/01/03 - 06/30/04								
33	Non-Medi-Cal Costs		661,102	184,290	476,812					

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

PAGE 1 OF 1

FISCAL YEAR 2003 - 2004

County: San Diego County
County Code: 37

County Code: 37			CR		CR		CR		CR	
Legal Entity: San Diego County			A	B	C	D	E	F	G	
Legal Entity Number: 00037			Mode Total	Service	Service	Service	Service	Service	Service	
Mode: 15 - Outpatient (Program 1)				Function	Function	Function	Function	Function	Function	
1	Allocation Percentage		100.00%	01	10	60	70			
2	Total Units			11.45%	25.85%	48.71%	14.00%			
3	Gross Cost		29,540,482	1,631,979	3,565,746	2,407,363	610,608			
4	Cost per Unit			3,380,940	7,635,646	14,389,571	4,134,324			
5	SMA per Unit			2.07	2.14	5.98	6.77			
6	Published Charge per Unit			1.83	2.36	4.37	3.52			
7	Negotiated Rate / Cost per Unit			2.15	2.29	6.39	7.26			
8	Medi-Cal Units	07/01/03 - 09/30/03		364,921	545,182	201,886	89,616			
8A		10/01/03 - 06/30/04		804,707	1,575,841	662,836	211,375			
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03								
9A		10/01/03 - 06/30/04								
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03		1,254	3,793	675	560			
10A		10/01/03 - 06/30/04		5,366	12,507	1,240	575			
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04				15	60			
11	Healthy Families (SED) Units	07/01/03 - 09/30/03		1,076	6,103	1,220	195			
11A		10/01/03 - 06/30/04		4,878	24,675	3,075	3,310			
12	Non-Medi-Cal Units			449,777	1,397,645	1,536,416	304,917			
13	Medi-Cal Costs	07/01/03 - 09/30/03	3,736,958	756,000	1,167,446	1,206,737	606,775			
13A		10/01/03 - 06/30/04	10,434,749	1,667,096	3,374,487	3,961,981	1,431,185			
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	3,152,125	667,805	1,286,630	882,242	315,448			
14A		10/01/03 - 06/30/04	8,832,232	1,472,614	3,718,985	2,896,593	744,040			
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	3,973,711	784,580	1,248,467	1,290,052	650,612			
15A		10/01/03 - 06/30/04	11,108,900	1,730,120	3,608,676	4,235,522	1,534,583			
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03								
16A		10/01/03 - 06/30/04								
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03								
17A		10/01/03 - 06/30/04								
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03								
18A		10/01/03 - 06/30/04								
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03								
19A		10/01/03 - 06/30/04								
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03								
20A		10/01/03 - 06/30/04								
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03	18,547	2,598	8,122	4,035	3,792			
21A		10/01/03 - 06/30/04	49,204	11,117	26,782	7,412	3,893			
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03	16,167	2,295	8,951	2,950	1,971			
22A		10/01/03 - 06/30/04	46,779	9,820	29,517	5,419	2,024			
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03	19,761	2,696	8,686	4,313	4,066			
23A		10/01/03 - 06/30/04	52,276	11,537	28,641	7,924	4,175			
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03								
24A		10/01/03 - 06/30/04								
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04	496			90	406			
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04	277			66	211			
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04	531			96	436			
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04								
29	Healthy Families Costs	07/01/03 - 09/30/03	23,911	2,229	13,069	7,292	1,320			
29A		10/01/03 - 06/30/04	103,736	10,106	52,839	18,380	22,411			
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	22,390	1,969	14,403	5,331	686			
30A		10/01/03 - 06/30/04	92,249	8,927	58,233	13,438	11,651			
31	Healthy Families Published Charges	07/01/03 - 09/30/03	25,501	2,313	13,976	7,796	1,416			
31A		10/01/03 - 06/30/04	110,673	10,488	56,506	19,649	24,031			
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03								
32A		10/01/03 - 06/30/04								
33	Non-Medi-Cal Costs		15,172,882	931,795	2,992,900	9,183,645	2,064,542			

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH
PAGE 1 OF 3ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: San Diego County
County Code: 37

Legal Entity: San Diego County			A	MHS	MHS	MHS	MHS	MHS	MHS
Legal Entity Number: 00037			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 2)				01	10	60	70	01	10
1	Allocation Percentage		100.00%	0.04%	10.06%	30.96%	0.02%	0.04%	39.43%
2	Total Units			2,475	680,035	2,091,847	1,140	3,360	3,676,125
3	Gross Cost		10,519,875	3,853	1,058,763	3,256,848	1,775	3,791	4,148,141
4	Cost per Unit			1.56	1.56	1.56	1.56	1.13	1.13
5	SMA per Unit			1.83	2.36	4.37	3.52	1.83	2.36
6	Published Charge per Unit								
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03		1,155	97,940	418,495	540	750	884,970
8A		10/01/03 - 06/30/04		1,320	260,905	1,667,052	600	2,610	2,772,040
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03			155				
9A		10/01/03 - 06/30/04			100				
10	Enhanced SD/MC Units	07/01/03 - 09/30/03			150	1,595			4,425
10A		10/01/03 - 06/30/04			1,140	4,285			14,070
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04			150	265			100
11	Healthy Families (SED) Units	07/01/03 - 09/30/03				15			
11A		10/01/03 - 06/30/04				40			500
12	Non-Medi-Cal Units				319,495	100			20
13	Medi-Cal Costs	07/01/03 - 09/30/03	2,115,929	1,798	152,485	651,565	841	846	998,600
13A		10/01/03 - 06/30/04	7,456,111	2,055	406,209	2,595,474	934	2,945	3,127,971
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	4,970,042	2,114	231,138	1,828,823	1,901	1,373	2,088,529
14A		10/01/03 - 06/30/04	18,233,488	2,416	615,736	7,285,017	2,112	4,776	6,542,014
15	Medi-Cal Published Charges	07/01/03 - 09/30/03							
15A		10/01/03 - 06/30/04							
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03	478		241				
17A		10/01/03 - 06/30/04	287		156				
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03	1,284		366				
18A		10/01/03 - 06/30/04	848		236				
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03	8,473		234	2,483			4,993
21A		10/01/03 - 06/30/04	36,362		1,775	6,671			15,877
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03	19,655		354	6,970			10,443
22A		10/01/03 - 06/30/04	89,413		2,690	18,725			33,205
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04	759		234	413			113
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04	1,748		354	1,158			236
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03	23			23			
29A		10/01/03 - 06/30/04	1,572			62			564
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	66			66			
30A		10/01/03 - 06/30/04	4,117			175			1,180
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		899,880	0	497,430	156			23

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

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ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: San Diego County
County Code: 37

			MHS	MHS	MHS	MHS	MHS	MHS	MHS
Legal Entity: San Diego County			H	I	J	K	L	M	N
Legal Entity Number: 00037			Service	Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient (Program 2)			Function	Function	Function	Function	Function	Function	Function
			60	01	10	60	01	10	60
1	Allocation Percentage		3.73%	0.02%	3.64%	0.79%	0.05%	8.91%	1.79%
2	Total Units		347,630	2,505	396,590	86,160	5,610	996,535	199,655
3	Gross Cost		392,266	2,420	383,070	83,223	5,278	937,473	187,822
4	Cost per Unit		1.13	0.97	0.97	0.97	0.94	0.94	0.94
5	SMA per Unit		4.37	1.83	2.36	4.37	1.83	2.36	4.37
6	Published Charge per Unit								
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03	1,215	210	82,695	20	2,220	222,725	5,260
8A		10/01/03 - 06/30/04	139,575	2,295	309,285	24,045	3,390	767,560	78,085
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03	210						
9A		10/01/03 - 06/30/04							140
10	Enhanced SD/MC Units	07/01/03 - 09/30/03			400			400	
10A		10/01/03 - 06/30/04	2,250		4,080	350		5,200	350
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04			150	50		650	150
12	Non-Medi-Cal Units		204,380			61,695			115,670
13	Medi-Cal Costs	07/01/03 - 09/30/03	1,371	203	79,876	19	2,088	209,525	4,948
13A		10/01/03 - 06/30/04	157,496	2,217	298,722	23,225	3,189	722,089	73,457
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	5,310	384	195,160	87	4,063	525,631	22,986
14A		10/01/03 - 06/30/04	609,943	4,200	729,865	105,077	6,204	1,811,442	341,231
15	Medi-Cal Published Charges	07/01/03 - 09/30/03							
15A		10/01/03 - 06/30/04							
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03	237						
17A		10/01/03 - 06/30/04							132
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03	918						
18A		10/01/03 - 06/30/04							612
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03			386			376	
21A		10/01/03 - 06/30/04	2,539		3,941	338		4,892	329
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03			944			944	
22A		10/01/03 - 06/30/04	9,833		9,629	1,530		12,272	1,530
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04			145	48		611	141
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04			354	219		1,534	656
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		230,622		0	59,592		(0)	108,815

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

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ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: San Diego County County Code: 37			MHS	MHS	ASO	ASO	S	T	U
Legal Entity: San Diego County			O	P	Q	R	S	T	U
Legal Entity Number: 00037			Service	Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient (Program 2)			Function	Function	Function	Function	Function	Function	Function
			10	60	10	60			
1	Allocation Percentage		0.01%	0.02%	0.48%	0.02%			
2	Total Units		4,620	11,835	71,841	3,367			
3	Gross Cost		632	1,619	50,534	2,368			
4	Cost per Unit		0.14	0.14	0.70	0.70			
5	SMA per Unit		2.36	4.37	2.36	4.37			
6	Published Charge per Unit								
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03	1,530	4,795	14,787	705			
8A		10/01/03 - 06/30/04	3,090	7,040	52,443	2,662			
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units				4,611				
13	Medi-Cal Costs	07/01/03 - 09/30/03	209	656	10,401	496			
13A		10/01/03 - 06/30/04	423	963	36,889	1,872			
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	3,611	20,954	34,897	3,081			
14A		10/01/03 - 06/30/04	7,292	30,765	123,765	11,633			
15	Medi-Cal Published Charges	07/01/03 - 09/30/03							
15A		10/01/03 - 06/30/04							
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		(0)		3,243	0			

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

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FISCAL YEAR 2003 - 2004

County: San Diego County
County Code: 37

CR

Legal Entity: San Diego County		A	B	C	D	E	F	G
Legal Entity Number: 00037			Service	Service	Service	Service	Service	Service
Mode: 45 - Outreach		Mode Total	Function	Function	Function	Function	Function	Function
			20					
1	Allocation Percentage	100.00%	100.00%					
2	Total Units		17,342					
3	Gross Cost	2,228,624	2,228,624					
4	Cost per Unit		128.51					
5	Non-Medi-Cal Units		17,342					
6	Non-Medi-Cal Costs	2,228,624	2,228,624					

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH
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ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: San Diego County
County Code: 37

County Code: 37		MAA		MAA		MAA		MAA		MAA	
Legal Entity: San Diego County		A	B	C	D	E	F	G			
Legal Entity Number: 00037		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function			
Mode: 55 - Medi-Cal Administrative Activities			01	04	07	09	11	14			
1	Allocation Percentage	100.00%	7.08%	0.69%	8.02%	0.84%	2.71%	16.24%			
2	Total Units		235,943	28,325	264,853	30,073	94,435	535,449			
3	Total Expenditures	2,374,599	168,142	16,408	190,349	19,897	64,246	385,728			
4	Cost per Unit		0.71	0.58	0.72	0.66	0.68	0.72			
5	Non-Medi-Cal Costs	1,126,656									

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

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FISCAL YEAR 2003 - 2004

County: San Diego County

County Code: 37

MAA MAA MAA MAA MAA MAA

Legal Entity: San Diego County		H	I	J	K	L	M	N
Legal Entity Number: 00037		Service	Service	Service	Service	Service	Service	Service
Mode: 55 - Medi-Cal Administrative Activities		Function	Function	Function	Function	Function	Function	Function
		17	21	24	27	31	35	
1	Allocation Percentage	24.04%	18.75%	9.81%	0.86%	4.97%	5.99%	
2	Total Units	794,819	613,420	343,681	33,945	165,971	202,860	
3	Total Expenditures	570,905	445,258	232,957	20,520	118,041	142,148	
4	Cost per Unit	0.72	0.73	0.68	0.60	0.71	0.70	
5	Non-Medi-Cal Costs							

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
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DETAIL COST REPORT

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FISCAL YEAR 2003 - 2004

County: San Diego County
County Code: 37

CR

Legal Entity: San Diego County		A	B	C	D	E	F	G
Legal Entity Number: 00037		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 60 - Support			40					
1	Allocation Percentage		100.00%	100.00%				
2	Total Units		1					
3	Gross Cost	752,257	752,257					
4	Cost per Unit		752,257.02					
5	Non-Medi-Cal Units (Same as Line 2)		1					
6	Non-Medi-Cal Costs (Same as Line 3)	752,257	752,257					

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DETAIL COST REPORT

DEPARTMENT OF MENTAL HEALTH

DETERMINATION OF SD/MC DIRECT SERVICE AND MAA REIMBURSEMENT
MH 1968 (08/04)

FISCAL YEAR 2003 - 2004

County: San Diego County County Code: 37 Legal Entity: San Diego County Legal Entity Number: 00037			REIMBURSEMENT TYPE				PC	SMA		Costs			
			A	B	C	D	E	F	G	H	I	J	K
			Mode 55			Total MAA	Total Inpatient Mode 05 Hospital	Mode 06-All Other	Mode 10	Mode 15 Program (1)	Total Outpatient Exclude Program (2)	Mode 15 Program (2)	Total Outpatient (Col. I + Col. J)
			S. F.'s 01-09	S. F.'s 11-19, 31-39	S. F.'s 21-29								
1	Medi-Cal Costs	07/01/03 - 09/30/03							534,439	3,736,958	4,271,397	2,115,929	5,387,326
1A		10/01/03 - 06/30/04							1,711,421	10,434,749	12,146,169	7,456,111	19,602,281
2	Medi-Cal SMA	07/01/03 - 09/30/03							965,718	3,152,125	3,817,843	4,970,042	8,787,885
2A		10/01/03 - 06/30/04							2,130,415	8,832,232	10,962,647	18,233,488	29,196,135
3	Medi-Cal P. C.	07/01/03 - 09/30/03							574,883	3,973,711	4,548,594		4,548,594
3A		10/01/03 - 06/30/04							1,840,934	11,108,900	12,949,835		12,949,835
4	Medi-Cal N. R.	07/01/03 - 09/30/03											
4A		10/01/03 - 06/30/04											
5	Medi-Cal Gross Reimbursement	07/01/03 - 09/30/03							965,718	3,152,125	3,817,843	2,115,929	5,933,772
5A		10/01/03 - 06/30/04							2,130,415	8,832,232	10,962,647	7,456,111	18,418,758
6	Medicare/Medi-Cal Crossover Cost	07/01/03 - 09/30/03											478
6A		10/01/03 - 06/30/04									55	287	343
7	Medicare/Medi-Cal Crossover SMA	07/01/03 - 09/30/03										1,284	1,284
7A		10/01/03 - 06/30/04							86		86	848	933
8	Medicare/Medi-Cal Crossover P. C.	07/01/03 - 09/30/03											
8A		10/01/03 - 06/30/04							59		59		59
9	Medicare/Medi-Cal Crossover N. R.	07/01/03 - 09/30/03											
9A		10/01/03 - 06/30/04											
10	Medicare/Medi-Cal Crossover Gross Reim.	07/01/03 - 09/30/03										478	478
10A		10/01/03 - 06/30/04							86		86	287	373
11	Total SD/MC + Crossover Gross Reim.	07/01/03 - 09/30/03							965,718	3,152,125	3,817,843	2,116,407	5,934,251
11A		10/01/03 - 06/30/04							2,130,501	8,832,232	10,962,733	7,456,399	18,419,131
12	Enhanced SD/MC (Children) Cost	07/01/03 - 09/30/03		1,350									28,369
12A		10/01/03 - 06/30/04		5,317								36,362	90,883
13	Enhanced SD/MC (Children) SMA	07/01/03 - 09/30/03		1,665								19,655	37,488
13A		10/01/03 - 06/30/04		6,584								89,413	142,787
14	Enhanced SD/MC (Children) P. C.	07/01/03 - 09/30/03		1,452								21,213	21,213
14A		10/01/03 - 06/30/04		5,720								57,996	57,996
15	Enhanced SD/MC (Children) N. R.	07/01/03 - 09/30/03											
15A		10/01/03 - 06/30/04											
16	Enhanced SD/MC (Children) Gross Reim.	07/01/03 - 09/30/03		1,665						16,167	17,832	8,473	26,305
16A		10/01/03 - 06/30/04		6,594						46,779	53,373	35,362	89,735
17	Enhanced SD/MC (Refugees) Cost	07/01/03 - 06/30/04								496	496	759	1,255
18	Enhanced SD/MC (Refugees) SMA	07/01/03 - 06/30/04								277	277	1,748	2,025
19	Enhanced SD/MC (Refugees) P. C.	07/01/03 - 06/30/04								531	531		531
20	Enhanced SD/MC (Refugees) N. R.	07/01/03 - 06/30/04											
21	Total Medi-Cal Gross Reimbursement (Excludes Refugees)	07/01/03 - 09/30/03							867,383	3,168,292	3,835,676	2,124,880	5,960,556
21A		10/01/03 - 06/30/04							2,137,095	8,879,011	11,016,106	7,492,761	18,508,867
22	Enhanced SD/MC (Refugees) Gross Reim.	07/01/03 - 06/30/04								277	277	759	1,036
23	Healthy Families Cost	07/01/03 - 09/30/03								23,911	23,911	23	23,934
23A		10/01/03 - 06/30/04							276	103,736	104,012	1,572	105,584
24	Healthy Families SMA	07/01/03 - 09/30/03								22,390	22,390	66	22,456
24A		10/01/03 - 06/30/04							428	92,249	92,677	4,117	96,794
25	Healthy Families P. C.	07/01/03 - 09/30/03								25,501	25,501		25,501
25A		10/01/03 - 06/30/04							297	110,673	110,970		110,970
26	Healthy Families N. R.	07/01/03 - 09/30/03											
26A		10/01/03 - 06/30/04											
27	Healthy Families Gross Reim.	07/01/03 - 09/30/03								22,390	22,390	23	22,413
27A		10/01/03 - 06/30/04							428	92,249	92,677	1,572	94,249
	Less: Patient and Other Payor Revenue												
28	SD/MC + Crossover Revenue	07/01/03 - 09/30/03								7,748	7,748	90	7,838
28A		10/01/03 - 06/30/04							873	6,459	7,332	1,433	8,764
29	Enhanced SD/MC (Children) Revenue												
30	Enhanced SD/MC (Refugees) Revenue												
31	Healthy Families Revenue												
32	Total Expenditures from MAA (Mode 55)		394,796	1,281,068	898,735	2,374,599							
33	Medi-Cal Eligibility Factor (Average)			43.09%									
34	Revenue - MAA												
35	Net Due - SD/MC for Direct Services	07/01/03 - 09/30/03	394,796	552,044	301,102	1,247,943			667,383	3,160,544	3,827,928	2,124,790	5,952,717
35A		10/01/03 - 06/30/04							2,136,222	8,872,552	11,008,774	7,491,328	18,500,102
36	Net Due - Enhanced SD/MC (Refugees)									277	277	759	1,036
37	Net Due - Healthy Families	07/01/03 - 09/30/03								22,390	22,390	23	22,413
37A		10/01/03 - 06/30/04							428	92,249	92,677	1,572	94,249
	Amount Negotiated Rates Exceed Costs												
38	SD/MC (Includes Children)	07/01/03 - 09/30/03											
38A		10/01/03 - 06/30/04											
39	Enhanced SD/MC (Refugees)												
40	Healthy Families	07/01/03 - 09/30/03											
40A		10/01/03 - 06/30/04											

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

DETAIL COST REPORT

SD/MC PRELIMINARY DESK SETTLEMENT
MH 1979 (08/04)

FISCAL YEAR 2003 - 2004

County: San Diego County
County Code: 37

Legal Entity: San Diego County Legal Entity Number: 00037		A	B	C	D	E	F	G	H	I	J
		Total MAA	Total Inpatient	Total Outpatient	Total	50.00% FFP	54.35% FFP	52.95% FFP	Variable % FFP	75.00% FFP	Total FFP
SD/MC Administrative Reimbursement (County Only)											
1	County SD/MC Direct Service Gross Reimbursement			24,470,458	24,470,458						
2	Contract Providers Medi-Cal Direct Service Gross Reimbursement		13,973,346	49,370,018	63,343,364						
3	Total Medi-Cal Direct Service Gross Reimbursement				87,813,822						
4	Medi-Cal Administrative Reimbursement Limit				13,172,073						
5	Medi-Cal Administration				9,466,387						
6	Medi-Cal Administrative Reimbursement				9,466,387	4,733,194					4,733,194
Healthy Families Administrative Reimbursement (County Only)											
7	County Healthy Families Direct Service Gross Reimbursement			116,663	116,663						
7A	Contract Providers Healthy Families Direct Service Gross Reim.			258,658	258,658						
7B	Total Healthy Families Direct Service Gross Reimbursement				375,321						
8	Healthy Families Administrative Reimbursement Limit				37,532						
9	Healthy Families Administration				25,016						
10	Healthy Families Administrative Reimbursement				25,016				16,260		16,260
SD/MC Net Reimbursement for MAA											
11	Medi-Cal Admin. Activities Svc Functions 01 - 09	394,796			394,796	197,398					197,398
12	Medi-Cal Admin. Activities Svc Functions 11 - 19, 31 - 39	552,044			552,044	276,022					276,022
13	Medi-Cal Admin. Activities Svc Functions 21 - 29 (County Only)	301,102			301,102					225,827	225,827
14	Utilization Review-Skilled Prof. Med. Personnel (County Only)				550,686					413,015	413,015
15	Other SD/MC Utilization Review (County Only)				2,218,840	1,109,420					1,109,420
SD/MC Net Reimbursement for Direct Services											
16	07/01/03 - 09/30/03			5,926,412	5,926,412		3,221,005				3,221,005
16A	10/01/03 - 06/30/04			18,410,367	18,410,367			9,748,289			9,748,289
17	Enhanced SD/MC Net Reimb. (Children)			26,305	26,305				17,098		17,098
17A	10/01/03 - 06/30/04			89,735	89,735				58,328		58,328
18	Enhanced SD/MC Net Reimb. (Refugees)			1,036	1,036				1,036		1,036
19	Total SD/MC Reimbursement Before Excess FFP										20,000,631
20	Amount Negotiated Rates Exceed Costs - SD/MC & Enh. SD/MC										
21	Total SD/MC Reimbursement (FFP)										20,000,631
22	Contract Limitation Adjustment										
23	Adjusted Total SD/MC Reimbursement (FFP)										20,000,631
Healthy Families Net Reimbursement											
24	07/01/03 - 09/30/03			22,413	22,413				14,569		14,569
24A	10/01/03 - 06/30/04			94,249	94,249				61,262		61,262
25	Total Healthy Families Reimbursement Before Excess FFP										92,091
26	Amount Negotiated Rates Exceed Costs - Healthy Families										
27	Total Healthy Families Reimbursement										92,091